

# IBERVILLE PARISH

## PLAQUEMINE, LA



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 31 2013

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended  
December 31, 2012

[www.ibervilleparish.com](http://www.ibervilleparish.com)

*COMPREHENSIVE  
ANNUAL  
FINANCIAL  
REPORT*

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FOR THE FISCAL YEAR

ENDED

DECEMBER 31, 2012

IBERVILLE PARISH COUNCIL

PLAQUEMINE, LOUISIANA

PREPARED BY:

DEPARTMENT OF FINANCE

RANDALL W. DUNN, CPA



PARISH OF IBERVILLE

## **TABLE OF CONTENTS (CONTINUED)**

	<b><u>PAGE</u></b>
D. Notes to the Financial Statements (The notes to the financial Statements are an integral part of the basic financial statements.)	26
Supplemental Information Schedules	
1. Required Supplementary Information	
a. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual - General Fund (SCHEDULE 1)	69
b. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual - Drainage (SCHEDULE 2)	70
c. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual - Public Building Maintenance (SCHEDULE 3)	71
d. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual - Sales Tax Roads (SCHEDULE 4)	72
e. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual - Solid Waste (SCHEDULE 5)	73
2. Special Revenue Funds	
a. Combined Balance Sheet (SCHEDULE 7)	74
b. Combined Statement of Revenues, Expenditures, and Changes in Fund Balances (SCHEDULE 8)	79
3. Debt Service Funds	
a. Balance Sheet - Non-major Debt Service Funds (Schedule 9)	84
b. Schedule of Revenues, Expenditures, and Changes in Fund Balances (SCHEDULE 10)	85
4. Capital Project Funds	
a. Combined Balance Sheet (SCHEDULE 11)	86
b. Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances (SCHEDULE 12)	87
5. Agency Funds	
a. Combined Balance Sheet (SCHEDULE 13)	88
b. Combined Schedule of Changes in Assets and Liabilities (SCHEDULE 14)	89
6. Proprietary Funds	
a. Schedule of Net Position (SCHEDULE 15)	90
Schedule of Revenues, Expenses and changes in Net Position (SCHEDULE 16)	91
b. Schedule of Cash Flows (SCHEDULE 17)	92

## **TABLE OF CONTENTS (CONTINUED)**

	<b><u>PAGE</u></b>
<b>7. Component Units</b>	
<i>Governmental Component Units</i>	
a. Combined Schedule of Net Position (SCHEDULE 18)	93
b. Combined Schedule Activities (SCHEDULE 19)	94
c. Combined Balance Sheet (SCHEDULE 20)	95
d. Combined Schedule of Revenues, Expenditures, and	
e. Changes in Fund Balances (SCHEDULE 21)	
Reconciliation of the Schedule of Revenues (SCHEDULE 22)	97
<i>Proprietary Component Units</i>	
f. Statement of Net Position (SCHEDULE 23)	98
g. Schedule of Revenues, Expenditures, and	
Changes in Net Positions (SCHEDULE 24)	100
h. Schedule of Cash Flows (SCHEDULE 25)	101
<b>8. Supplemental Financial Information</b>	
a. Combined Balance Sheet Non-Major Governmental	
funds (SCHEDULE 26)	103
b. Combined Schedule of Revenues, Expenditures, and	
Changes in Fund Balances Non-Major Governmental	
Funds (SCHEDULE 27)	104
c. Schedule of Revenue, Expenditures, and Changes in	
Fund Balances Non-Major & Major Governmental Funds	
Budget To Actual (SCHEDULES 28-A thru 28-Z)	105
d. Schedule of Compensation Paid Board Members	
(SCHEDULE 29)	131
e. Schedule of Expenditure of Federal Awards (SCHEDULE 30)	132
g. Other Reports Required by Gas and OMB	
Circular A-133	
1. Report on compliance and on internal control over	
financial reporting based on an audit of financial	
statements performed in accordance with	
GOVERNMENT AUDITING STANDARDS	
(Exhibit A)	133
2. Report on compliance with requirements applicable	
to each major program and internal control over	
compliance in accordance with OMB Circular A-133	
(Exhibit B)	135
3. Schedule of Findings and Questioned Costs (Exhibit C)	137
4. Schedule of Prior Findings and Questioned Costs (Exhibit D)	140



## **TABLE OF CONTENTS (CONTINUED)**

### **PAGE**

#### **III. STATISTICAL SECTION**

A. Financial Trends	
1. Net Position by Components (Table 1)	141
2. Changes in Net Position (Table 2)	142
3. Governmental Funds – Fund Balances (Table 3)	144
4. Governmental Funds – Changes in Fund Balances (Table 4)	146
B. Revenue Capacity	
1. Assessed and Estimated Value – Taxable Property (Table 5)	147
2. Property Tax Levies and Collections (Table 6)	148
3. Property Tax Rates (Table 7)	149
4. Principal Taxpayers (Table 8)	150
5. Ad Valorem Tax Data (Table 9)	151
6. Principal Industries (Table 10)	152
C. Debt Capacity	
1. General Bonded Debt to Assessed Value and Net Bonded Debt (Table 11)	153
2. General Bonded Debt to General Government Expenditures (Table 12)	154
3. Direct and Overlapping Debt (Table 13)	155
4. Legal Debt Margin (Table 14)	156
5. Revenue Bond Coverage (Table 15)	115
D. Demographic and Economic Information	
1. Demographic and Economic Statistics (Table 16)	158
2. Principal Employers (Table 17)	159
E. Operating Information	
1. Full-time Equivalent Employees (Table 18)	160
2. Operating Indicators by Function (Table 19)	162
3. Capital Assets by Department (Table 20)	163

#### **IV. ACKNOWLEDGEMENTS**

# INTRODUCTORY SECTION



**IBERVILLE OCHSNER MEDICAL FACILITY  
SITE PLAN**

J. MITCHELL OURSO, JR.  
PARISH PRESIDENT  
MATTHEW H. JEWELL  
CHAIRMAN  
WARREN TAYLOR  
VICE-CHAIRMAN  
EDWARD A. SONGY, JR.  
CHIEF ADMINISTRATIVE OFFICER  
KIRSHA D. BARKER  
COUNCIL CLERK  
RANDALL W. DUNN, CPA  
DIRECTOR OF FINANCE

# Iberville Parish Council

P.O. Box 389  
Plaquemine, LA 70765-0389

## COUNCIL MEMBERS:

WARREN TAYLOR  
DISTRICT 1  
MITCHELL J. OURSO, SR.  
DISTRICT 2  
HENRY J. SCOTT, JR.  
DISTRICT 3  
LEONARD JACKSON, SR.  
DISTRICT 4  
EDWIN M. REEVES, JR.  
DISTRICT 5  
SALARIS G. BUTLER, SR.  
DISTRICT 6  
HOWARD OUBRE, JR.  
DISTRICT 7  
HUNTER S. MARKINS  
DISTRICT 8  
TERRY J. BRADFORD  
DISTRICT 9  
LOUIS R. KELLEY, JR.  
DISTRICT 10  
TIMOTHY J. VALLET  
DISTRICT 11  
MATTHEW H. JEWELL  
DISTRICT 12  
BART B. MORGAN  
DISTRICT 13

June 17, 2013

To the Honorable Parish President, Members of the Parish Council, and  
Citizens of Iberville Parish:

Louisiana law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with GAAP and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant thereto we issue the comprehensive annual financial report of the Iberville Parish Council for fiscal year ending December 31, 2012.

This report consists of management's representations concerning the finances of the Iberville Parish Council. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the Iberville Parish Council has established a comprehensive internal control framework that is designed both to protect the Council's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Iberville Parish Council's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Iberville Parish Council's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Iberville Parish Council's financial statements have been audited by Baxley and Associates, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Iberville Parish Council for the fiscal year ended December 31, 2012 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principals used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Iberville Parish Council's financial statements for the fiscal year ended December 31, 2012, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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The independent audit of the financial statements of the Iberville Parish Council was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantee agencies. The standards governing Single Audit engagements require an independent auditor to report not only the fair presentation of financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Iberville Parish Council's MD&A can be found immediately following the report of the independent auditors.

### **Profile of the Government**

One of the original 19 parishes in Louisiana, Iberville was incorporated on March 31, 1807. It is located in southeastern Louisiana, approximately nine miles from the capital, Baton Rouge. The western half of the Parish lies within the Atchafalaya Basin. The basin encompasses approximately 374,000 acres of marsh, swamps and open water. The majority of this area is either under water or susceptible to periodic flooding. There is very little development in this area other than recreation and sporting activities. The predominant land use in the basin is aqua cultural and agricultural in nature. Most urban and agriculturally developed areas of the parish are located in the north central and eastern regions of the Parish.

Iberville Parish occupies a land area of 620 square miles and serves a population of 33,364. The Iberville Parish Council is empowered to levy a total of 5 property tax mills on both real and personal properties located within its boundaries.

Iberville Parish has operated under a Home-Rule form of government since October 31, 1997. Management is vested with the Iberville Parish President and staff of appointed department heads. The governing council consists of 13 councilmen representing separate districts throughout the parish. The council is responsible, for all matters associated with the legislative branch of government, for enacting ordinances, adopting the annual budget, appointing committees, hiring the council clerk and ratifying all department heads and the parish attorney. The Iberville Parish President is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government and for appointing heads of the various departments. Council members and the Parish President are both elected to four year terms.

The Iberville Parish Council provides a full range of services, including fire protection, the construction and maintenance of parish streets, drainage, and other infrastructure, substance abuse prevention and treatment programs, animal control, mosquito abatement, emergency 911 services, emergency preparedness, community services and notification and tourism information. Certain services are provided through separate component units such as:

library services, recreational facilities, natural gas service, water service and sewer service. Additional information on all the component units of the parish can be found in the notes to the financial statements.

The annual budget serves as the foundation of the Iberville Parish Council's financial planning and control. All agencies of the Iberville Parish Council are required to submit requests for appropriation to the government's finance director on or before the last day of August each year. The finance director uses these requests as a starting point for developing the proposed budget. The government's finance director then presents this budget to the parish president for review. Once the parish president approves the budget it then goes to the parish council for review. The budget must be presented to the Iberville Parish Council before November 1. The council holds a public hearing and the budget must be adopted on or before December 31. The appropriated budget is prepared by fund, function and cost center. Department heads may make transfers of appropriations within a cost center. Transfers of appropriations between cost centers, however, require a special approval of the parish president. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget is adopted. For the General Fund and all other major funds, this comparison is included in the section designated as required supplementary information.

### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Iberville Parish Council operates.

**Local economy.** Iberville Parish currently enjoys a stable economic environment considering the recent global economic downturn. The region is highly dependent on the agricultural and petrochemical industry. Products range from refined chemical compounds, piping, herbicides and refrigerants, to household products and pharmaceuticals. Local industry provides the majority of jobs within the parish. The taxes paid by local industry are significant to the parish's tax base and local economy. Because of a proposed increase in Chemical Plant capital expansions, Iberville Parish expects to see an increase of 5% in Sales and Use tax revenue for 2013. Use tax in Iberville Parish is driven primarily by plant expansions.

At December 31, of 2012 Iberville Parish had an employed labor force of approximately 12,395, with an unemployment rate of 7.4%. There has been a 3.9% decrease in unemployment since December 31, 2011. The labor force is not expected to grow within the near future.

**Long-term financial planning.** Administration has developed long-term road maintenance and sewer plans that include parish-wide improvements funded through available cash, grants, excess revenue certificates of indebtedness and revenue bonds. Iberville also continues to work with the waterworks districts to plan for the changes in future water regulations by completing a parish wide water study to key in on the areas that need improvement to meet those regulations. Capital projects require long-term financial planning on behalf of the administration. This planning has grown increasingly hard because



of recent economic conditions. Iberville has no short or long term plans to issue any bonded debt.

Iberville Parish continues to budget conservatively based on the current economic indicators. We have indications that the Sales Tax Revenues will begin to increase slightly in 2013 and level out over the next 2 budget years.

Iberville Parish continues to work with the Louisiana Recovery Authority to allocate funding awarded to the parish to help with recovery from the widespread destruction of Hurricane Gustav. Iberville has been awarded \$26.3 million to be used for housing and infrastructure related projects. These funds are expected to be fully expended by 2015.

**Cash management policies and practices.** Cash temporarily idle during the year was invested in public investment accounts. The average yield on investments for 2012 was .10% same as in 2011. All deposits held in demand and public investment accounts are fully collateralized with securities and/or letters of credit.

**Risk management.** Within the General fund, Iberville accumulates funds paid from agencies participating in the parish's liability, workers' compensation, auto and property insurance for payment of future losses. Iberville is not fully self-insured. The accumulation of funds is used to cover deductibles associated with claims.

**Pension and other post employment benefits.** Employees of Iberville Parish participate in statewide pension plan available to local government agencies. Iberville Parish does not administer its own pension benefit plan.

Iberville Parish provides postretirement health and life insurance. Iberville parish pays for 1/2 of the retiree health insurance for the first 5 years following retirement at which point the retiree is responsible for the entire premium.

Additional information on the Iberville Parish Council's pension and post employee benefits can be found in the notes to the financial statements.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Iberville Parish for its comprehensive annual financial report for the fiscal year ended December 31, 2011. This was the 12th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement

Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire finance department and administration. Appreciation is expressed to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Parish President and Parish Council Members for their unfailing support for maintaining the highest standards of professionalism in the management of Iberville Parish's finances.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Randall W. Dunn", with a stylized flourish at the end.

Randall W. Dunn, CPA  
Director of Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Iberville Parish  
Louisiana**

**For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011**

**A Certificate of Achievement for Excellence in Financial  
Reporting is presented by the Government Finance Officers  
Association of the United States and Canada to  
government units and public employee retirement  
systems whose comprehensive annual financial  
reports (CAFRs) achieve the highest  
standards in government accounting  
and financial reporting.**



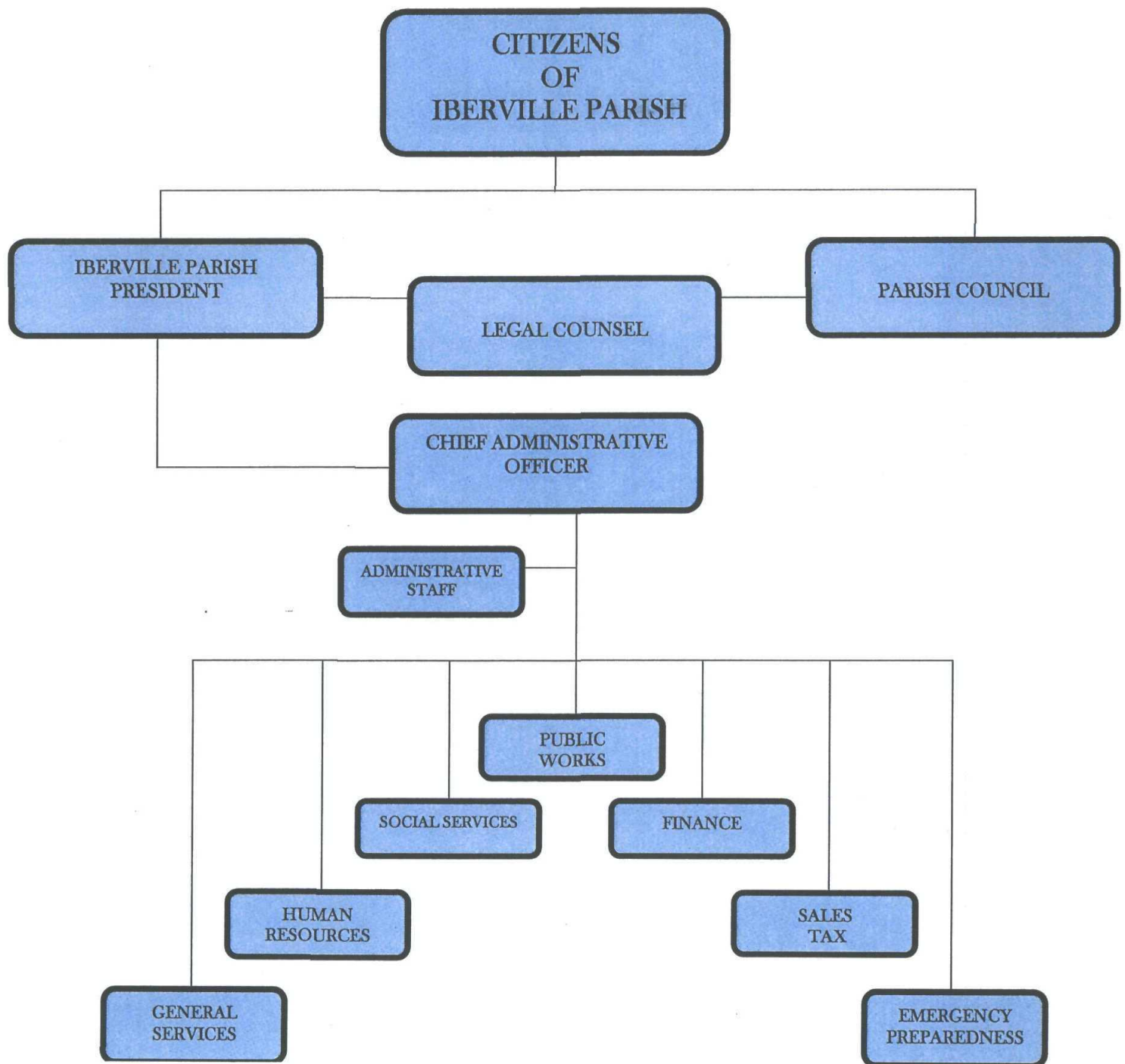
*Christopher P. Moynell*

President

*Jeffrey R. Emer*

Executive Director

# IBERVILLE PARISH COUNCIL ORGANIZATIONAL CHART



**Iberville Parish Council  
Elected Officials for fiscal year 2012  
Plaquemine, Louisiana**

Parish President, J. Mitchell Ourso, Jr.

Council Clerk, Kirsha D. Barker

<u>Election District</u>	<u>Councilman</u>
1	Warren Taylor
2	Mitchel J. Ourso, Sr.
3	Henry J. Scott, Jr.
4	Leonard Jackson, Sr.
5	Edwin M. Reeves, Jr.
6	Salaris G. Butler, Sr.
7	Howard Oubre, Jr.
8	Hunter S. Markins
9	Terry J. Bradford
10	Louis R. Kelley, Jr.
11	Timothy J. Vallet
12	Matthew H. Jewell
13	Bart B. Morgan



# FINANCIAL SECTION



**IBERVILLE OCHSNER MEDICAL FACILITY**  
**VIEW FROM SOUTHWEST**

# **BAXLEY AND ASSOCIATES, LLC**

P. O. Box 482  
58225 Belleview Drive  
Plaquemine, Louisiana 70764  
Phone (225) 687-6630 Fax (225) 687-0365

**Hugh F. Baxley, PFS/CVA/CPA**  
**Margaret A. Pritchard, CPA**

-----  
**Staci H. Joffrion, CPA**

To the Honorable J. Mitchell Ourso, Jr., President  
and the Councilmen of the Iberville Parish Council  
Plaquemine, Louisiana

## **INDEPENDENT AUDITOR'S REPORT**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Iberville Parish Council as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Iberville Parish Council's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Iberville Parish Council as of December 31, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## INDEPENDENT AUDITOR'S REPORT (continued)

### **Emphasis of Matter**

As described in Note A to the financial statements, the Iberville Parish Council adopted the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

### **Other Matters**

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3 through 15 and 69 through 73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Iberville Parish Council's basic financial statements. The introductory sections, combining and individual non-major fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The budgetary comparison schedules – non-major special revenue funds and non-major debt service fund, combining and individual non-major fund financial statements and the schedule of expenditures of federal awards and other supplemental information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2013, on our consideration of the Iberville Parish Council's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Iberville Parish Council's internal control over financial reporting and compliance.

***Baxley & Associates, LLC***

Plaquemine, Louisiana  
June 17, 2013

## Management's Discussion and Analysis

We present to the citizens of Iberville Parish these financial statements as an overview and analysis of the financial activities of the Iberville Parish Council for fiscal year ended December 31, 2012. Readers are encouraged to consider the information presented in conjunction with additional information that has been furnished with our letter of transmittal, which can be found on pages (i) through (v) of this report.

### Financial Highlights

- The assets of the Iberville Parish Council exceeded its liabilities on December 31, 2012 by \$105,893,942 (*net position*). Of this amount, \$7,323,552 (*unrestricted net position*) may be used to meet the council's ongoing obligations to citizens and creditors, in accordance with law.
- Iberville Parish Council's total net position increased by \$9,839,592. The sum of \$6,627,018 was related to a special item to abolish and merge former Water District's 2 and 4 into the Iberville Utility Department.
- On December 31, 2012, Iberville Parish Council's governmental funds reported combined ending fund balances of \$16,903,614, an increase of \$1,583,216 in comparison with 2011. The unassigned fund balance in the general fund, \$2,275,641, is available for spending at the government's discretion (*unreserved fund balance*). All other fund balances are restricted, committed or assigned for the purposes for which the fund was created.
- On December 31, 2012, unassigned fund balance for the general fund was 23 percent of total general fund expenditures. This represents a 4 percent decrease from 2011.
- The Iberville Parish Council's total debt decreased by \$1,308,479. This decrease was due to the scheduled debt service requirements. The parish did not accrue any additional debt during 2012.
- The Louisiana Recovery Authority (Disaster Unit) has begun to approve projects in direct recovery from Hurricane Gustav which occurred in 2008. During 2012, the parish purchased property for the construction of a Medical Facility. The cumulative amount allocated to Iberville Parish during this recovery process is \$26.327 million. We expect to have all of the funds fully expended by 2015.
- Iberville Parish voluntarily relinquished control of the Iberville Head Start program on May 29, 2012 and all related grants and assets. The federal government has hired an independent contractor to manage the program until a permanent sponsor is selected.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Iberville Parish Council's basic financial statements. The Iberville Parish Council's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## **Government-wide financial statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the Iberville Parish Council's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Iberville Parish Council's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Iberville Parish Council is improving or deteriorating.

The *statement of activities* presents information showing changes in the government's net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Iberville Parish Council that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Iberville Parish Council include general government, public safety, public works, economic development, and culture and recreation. The business-type activities of the Iberville Parish Council are conducted through the Utility Department and they include a sewerage collection system, gas distribution system and water distribution system.

The government-wide financial statements include not only the Iberville Parish Council (known as the *primary government*), but also a legally separate Parks and Recreation District, Library system, and Water Work District 3 for which the Iberville Parish Council is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself.

The Utility Department, also legally separate, functions for all practical purposes as a department of the Iberville Parish Council, and therefore has been included as an integral part of the primary government. The government-wide financial statements can be found on Basic Financial Statements pages 17 and 18 of this report.

## **Fund financial statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Iberville Parish Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Iberville Parish Council can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

## **Governmental funds**

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the



government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Iberville Parish Council maintains thirty-seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Drainage Fund, Public Building Maintenance, Sales Tax Roads Fund, Solid Waste Fund and Sales Tax Bond Debt Service Fund. These six funds are considered to be major funds. Data from the other thirty one governmental funds are into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Iberville Parish Council adopts an annual budget for its general, special revenue, and debt service funds. Budgetary comparison statements have been provided at the fund type level for the general, special revenue, and debt services fund to demonstrate legal compliance with these budgets. Also, individual fund budget comparisons are provided elsewhere in this report.

The basic governmental fund financial statements can be found on pages 16–25 of this report.

The Iberville Parish Council maintains only an enterprise fund type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Iberville Parish Council uses enterprise funds to account for its Utility operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the gas distribution operation, which is considered to be a major fund of the Iberville Parish Council

The basic proprietary fund financial statements can be found on pages 21-23 of the Basic Financial Statements. More detail schedules can be found on pages 90 - 92 of this report.

### ***Fiduciary funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Iberville Parish Council's own programs. The accounting used for fiduciary funds is much like that

used for proprietary funds. The basic fiduciary fund financial statements can be found on page 25 this report.

### Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26–68 of this report.

### Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Iberville Parish Council's progress in funding its obligations. Required supplementary information can be found on pages 69-73 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 74-87 and pages 103-130.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Iberville Parish Council, primary government assets exceeded liabilities by \$105,893,942 at the close of the most recent fiscal year.

A large portion of the Iberville Parish Council's net assets (83 percent) reflects its investment in capital assets \$88,045,697 (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. All bond and loan proceeds have been used to acquire capital assets. The Iberville Parish Council uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Iberville Parish Council's investments in its capital assets are reported net of related debt, the resources are not expendable. The funds needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<u>Governmental activities</u>		<u>Business - type activities</u>		<u>Primary Government</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2011</u>	<u>2010</u>
Current and other assets	\$ 19,097,366	\$ 18,333,578	\$ 2,923,551	\$ 2,971,855	\$ 22,020,917	\$ 21,305,433
Capital assets	95,317,145	95,668,385	10,756,995	4,239,262	106,074,140	99,907,647
Total assets	<u>114,414,511</u>	<u>114,001,963</u>	<u>13,680,546</u>	<u>7,211,117</u>	<u>128,095,057</u>	<u>121,213,080</u>
Long-term liabilities outstanding	18,028,443	19,336,922	-	-	18,028,443	19,336,922
Other liabilities	3,475,928	4,640,932	696,744	1,203,106	4,172,672	5,844,038
Total liabilities	<u>21,504,371</u>	<u>23,977,854</u>	<u>696,744</u>	<u>1,203,106</u>	<u>22,201,115</u>	<u>25,180,960</u>
Net position:						
Invested in capital assets, net of related debt	77,288,702	76,331,643	10,756,995	4,239,262	88,045,697	80,570,905
Restricted	10,524,693					
Unrestricted	5,096,745	13,692,466	2,226,807	1,768,749	7,323,552	15,461,215
Total net position	<u>\$ 92,910,140</u>	<u>\$ 90,024,109</u>	<u>\$ 12,983,802</u>	<u>\$ 6,008,011</u>	<u>\$ 105,893,942</u>	<u>\$ 96,032,120</u>

The *unrestricted net position* may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Iberville Parish Council is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

The Iberville Parish Council's total net assets increased by \$9,839,592 during 2012, resulting from the abolishment and merging of Water District No. 2 and No. 4 into the Iberville Utility Department and an overall increase in revenue, coupled with a decrease in expenditures.

**Iberville Parish Council**  
Changes in Net position

	Governmental activities		Business - type activities		Total	
	2012	2011	2012	2011	Primary Government	2011
Revenues						
Program revenues						
Charges for services	\$ 1,413,087	\$ 1,709,357	\$ 3,062,735	\$ 2,942,286	\$ 4,475,822	\$ 4,651,643
Operating Grants and Contributions	4,385,936	4,754,085			4,385,936	4,754,085
Capital Grants and Contributions	3,569,137	3,933,255	147,548	271,582	3,716,685	4,204,837
General revenues					-	-
Property taxes	4,953,676	3,104,135			4,953,676	3,104,135
Sales taxes	15,040,164	16,505,967			15,040,164	16,505,967
Other taxes	259,223	262,491			259,223	262,491
State and federal entitlements	1,073,781	1,030,546			1,073,781	1,030,546
Investment Earnings	36,714	48,285	2,208	3,079	38,922	51,364
Other general revenues	4,115,421	4,521,306	448,316	492,007	4,563,737	5,013,313
Total Revenues	34,847,139	35,869,427	3,660,807	3,708,954	38,507,946	39,578,381
Program Expenses						
General government	8,691,756	9,830,061			8,691,756	9,830,061
Public safety	4,468,927	4,769,547			4,468,927	4,769,547
Public works	12,480,141	12,836,964			12,480,141	12,836,964
Health and welfare	4,580,434	6,449,025			4,580,434	6,449,025
Culture and recreation	708,892	718,580			708,892	718,580
Economic development	245,664	264,426			245,664	264,426
Other expenditures	-	-			-	-
Interest on long term debt	785,294	830,149			785,294	830,149
Utility Natural Gas, Water and Sewer	-	-	3,334,264	3,143,966	3,334,264	3,143,966
Total Expenses	31,961,108	35,698,752	3,334,264	3,143,966	35,295,372	38,842,718
Excess (deficiency) before special items and transfers	2,886,031	170,675	326,543	564,988	3,212,574	735,663
Transfers from business to Special item	-	-	6,627,018	-	6,627,018	-
Increase (decrease) in net position	\$ 2,886,031	\$ 170,675	\$ 6,953,561	\$ 564,988	\$ 9,839,592	\$ 735,663

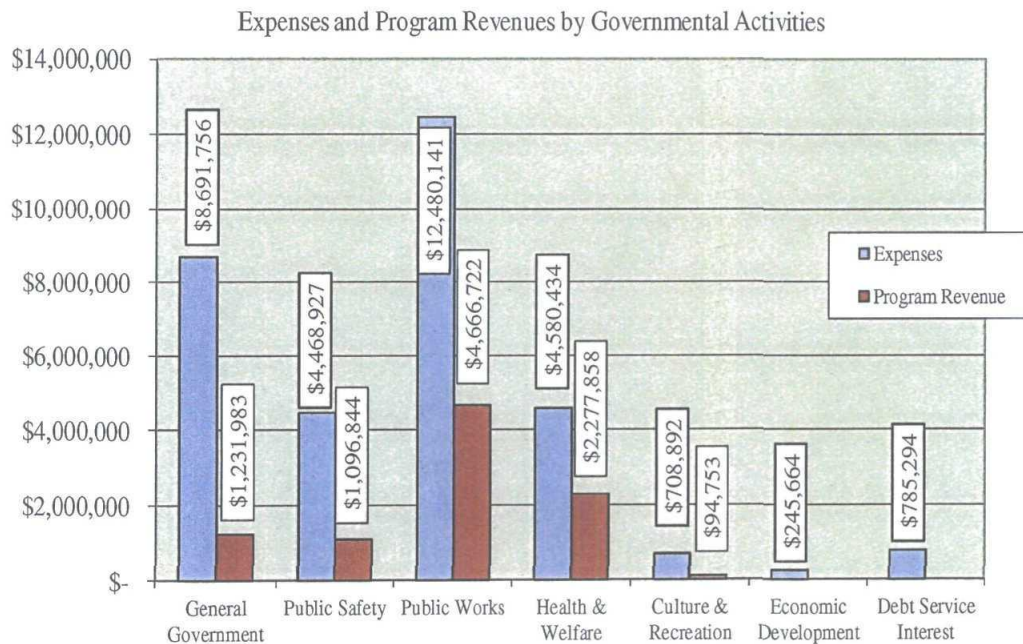
## Governmental activities

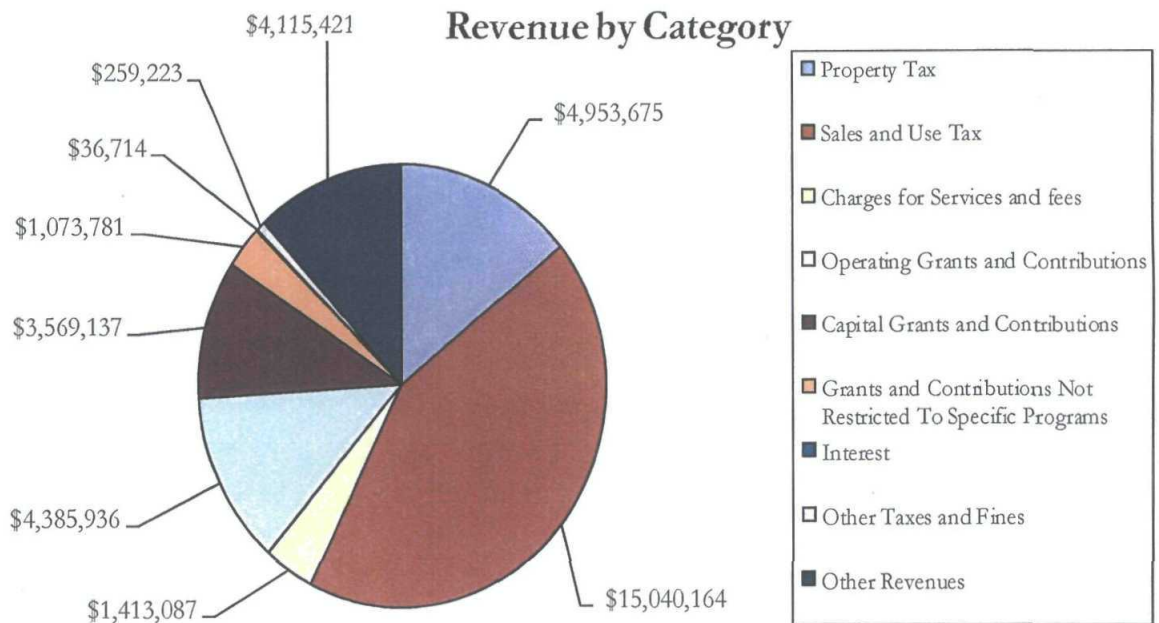
Key elements of this increase are as follows:

- Sales taxes decreased during 2012 by (\$1,465,808). This decrease was due to lack of industrial expansion and capital outlay during the year.
- Ad Valorem taxes increased by \$1,849,540 due to the renewal of the Public Building Maintenance 3 mill tax and an increase in property taxes on public service property.

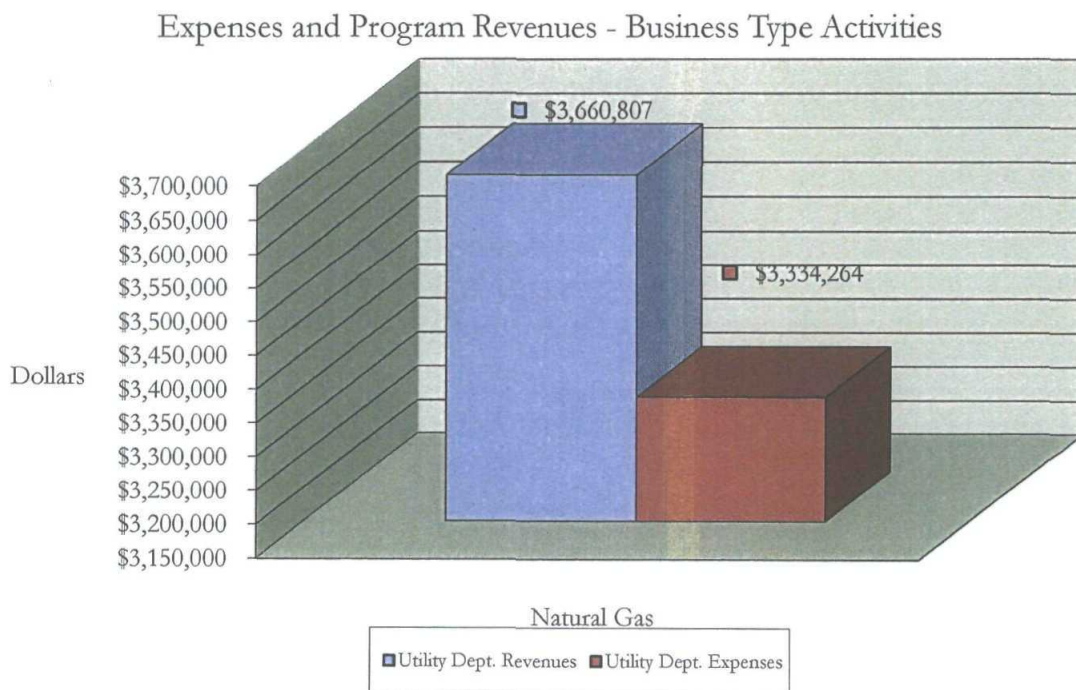
- Capital grants for governmental activities decreased slightly due to the timing of projects funded by federal capital grants. The majority of our capital grants are due to the ongoing disaster recovery efforts following the aftermath of Hurricane Gustav.
- Capital Outlay expenditures have decreased during 2012 because of the completion of the several projects during 2011. The Gustav Medical Facility project was started during the year. No debt was issued for these improvements.
- It is important to note that Iberville Parish has invested an average of over \$7,621,387 per year (before depreciation) for the last 10 years in capital outlay additions bringing the total from 2003-2012 to \$76,213,878.
- Our total governmental fund revenues decreased by \$1,022,288 from \$35,869,427 in 2011 to \$34,847,139 in 2012 and our total governmental fund expenditures decreased by \$4,870,046 from \$38,133,969 in 2011 to \$33,263,923 in 2012. The major reason for the decreases was due to the voluntary relinquishment of the Federal Head Start Program during 2012.

## Governmental Activities



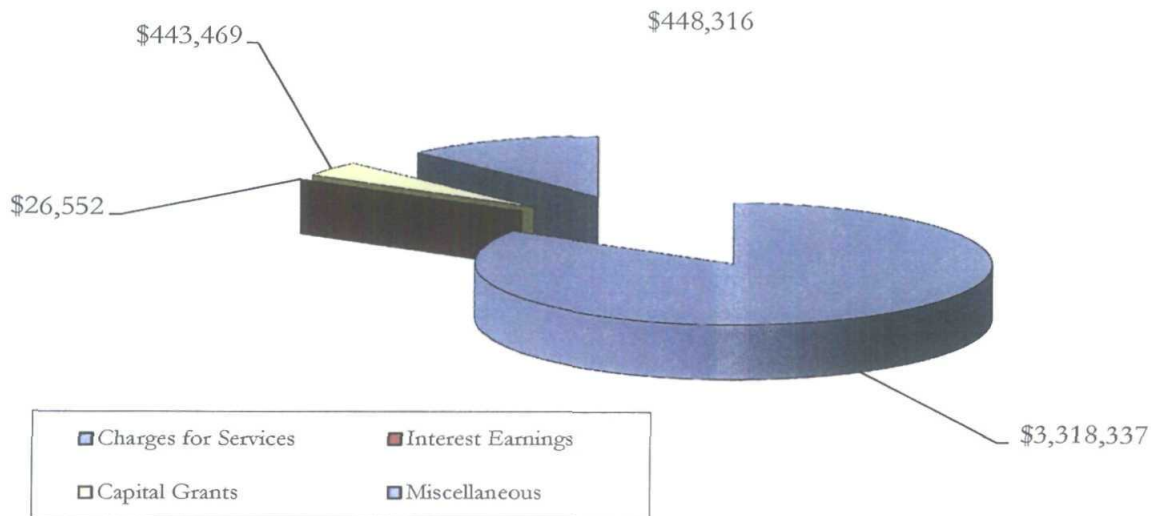


### Business-type activities





## Revenues by Source - Business Type Activities



Business-type activities increased the Iberville Parish Council's net assets by \$6,953,561. The total Primary Government Business-type Activity Net Assets for 2012 is \$12,983,802.

## Financial Analysis of the Government's Funds

As noted earlier, the Iberville Parish Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### *Governmental funds*

The focus of the Iberville Parish Council's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Iberville Parish Council's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Iberville Parish Council's governmental funds reported combined ending fund balances of \$16,903,614, an increase of \$1,583,216 in comparison with the prior year. The unassigned fund balance in the general fund, \$2,275,641, constitutes a balance which is available for spending for any lawful purpose at the government's discretion. The remainder of fund balance is split into the following categories:

Restricted fund balance: fund balance that is restricted when constraints placed on the use of resources are either:

1. Externally imposed by creditors (such as through debt covenants<sup>0</sup>, grantors, contributors, or laws or regulations of other governments; or
2. Imposed by law through constitutional provisions or enabling legislation.

Committed fund balance: fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the Iberville Parish Council, the government's highest level of decision making authority.

Assigned fund balance: fund balance that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the governing body itself or the official to whom the governing body has delegated the authority to assign amounts to be used for specific purposes.

A complete schedule of the allocation of the fund balance is located on page 38 of the notes to the financial statements.

The General Fund is the chief operating fund of the Iberville Parish Council. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,275,641 while total fund balance reached \$2,425,641. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 22 percent of total general fund expenditures and transfers out. The total fund balance of the Iberville Parish Council General Fund has decreased by \$572,725 during the current fiscal year.

The Drainage Maintenance fund is a major special revenue fund that accounts for all parish-wide drainage expenditures. At the end of the current fiscal year, the restricted fund balance of the drainage maintenance fund was \$1,854,626. The Fund balance is restricted for maintaining drainage canals and drainage in general throughout Iberville Parish. The fund balance represents 89 percent of total drainage maintenance expenditures and transfers out. The fund balance of the Drainage Maintenance Fund increased by \$417,034 from 2011 to 2012.

The Public Building Maintenance fund is a major special revenue fund that accounts for the maintenance and capital improvement of all public buildings throughout Iberville Parish. At the end of the current fiscal year, the restricted fund balance of the Public Building Maintenance Fund was \$568,800. All of the fund balance was restricted within the fund. The fund balance represents 26 percent of the total Public Building Maintenance fund expenditures and transfers out. The total fund balance of the Iberville Public Building Maintenance Fund increased by \$392,087 from 2011 to 2012.

The Sales Tax Roads fund is a major special revenue fund that accounts for the maintenance and construction of all Iberville Parish roads that do not lie within a municipality. At the end of the current fiscal year, the committed fund balance of the Sales Tax Roads fund was \$1,407,183. All of the fund balance is assigned by the parish council budget ordinance to be used for maintenance of parish roads. The fund balance represents 52 percent of the total sales tax road expenditures and transfers out. The fund balance of the Iberville Parish Sales Tax Roads Fund increased by \$690,778 from 2011 to 2012.

The Solid Waste fund is a major special revenue fund that accounts for the contractual service for the pickup of residential waste. At the end of the current fiscal year, the restricted fund balance of the Solid Waste fund was \$2,194,608. All of the fund balance was restricted within the fund. The fund balance represents 64 percent of the total Solid Waste expenditures and transfers out. The fund balance of the Iberville Solid Waste fund decreased by \$460,887 from 2011 to 2012.

The Sales Tax Bond Debt Service Fund is a major debt service fund that accounts for the payment of Principal and interest on both the 2007 and 2009 road improvement revenue bonds. At the end of the current fiscal year, the unreserved fund balance of the Sales Tax Bond Debt Service Fund was \$1,455,128. All of the fund balance was restricted for debt service. The fund balance represents 86 percent of the total expenditures and transfers out. The fund balance of the Capital Improvement fund increased by \$26,003 from 2011 to 2012.

**Key factors in this change are as follows:**

The decrease in sales taxes for 2012 was attributable to a fall in collection from the use portion of the tax. Industry expansions and capital improvements during 2012 slowed down for the third consecutive year which led to a total decrease in Sales/Use tax for 2012. We still have a healthy retail sales tax base, but our collections are mainly reliant on the use tax collections. We expect sales tax to increase slightly for 2013.

We reported a \$1,455,128 fund balance in debt service for the retirement of all debt associated with the issuance of the 2007 sales tax revenue bonds and the issuance of the 2009 sales tax revenue bonds at December 31, 2012.

**Proprietary funds.** The Iberville Parish Council's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Utility Department (Natural Gas, Sewerage and Water) at the end of the year amounted to \$2,226,807. The total net position was \$12,983,802 for a total change increase in net position for natural gas/water and sewer functions \$6,953,561. The majority of this change was due to the consolidation and transfer of all assets of Water District No. 2 and No. 4 to the Iberville Utility Department. Rates were last modified during January 2007 which has effected income in a positive nature and returned the Utility Department to profit. Other factors concerning the finances of these two funds have already been addressed in the discussion of the Iberville Parish Council's business-type activities.

## **General Fund - Budgetary Highlights**

Differences between the original budget and the final amended budget were as follows.

- The General Fund total original budgeted and amended revenues and expenditures for the period ending December 31, 2012 were as follows:

	<u>2012 Original</u>	<u>2012 Amended</u>
Total Revenues	<u>9,797,410</u>	<u>8,705,627</u>
Total Expenditures	<u>8,959,096</u>	<u>9,508,633</u>
Total Other Financing Sources (Uses)	<u>(679,125)</u>	<u>(353,209)</u>

Expanded detail can be found on Schedule 1 of this report

The General Fund had the following significant budget variances between the final amended budget and actual revenues for 2012:

1. Actual sales tax revenue fell short of original budgeted sales tax revenue by (\$423,837). Sales tax revenue were below 2012 projections because of a fall in major industrial capital improvements and general economic conditions
2. Actual Ad Valorem Tax revenues were significantly higher than the original budget by \$178,871 because of a late increase in public service property values.
3. General Government expenditures were revised upward to account for the consolidation office of Social Services within the General Fund budget.

## Capital Asset and Debt Administration

### *Capital assets*

The Iberville Parish Council's investment in capital assets for its governmental and business type activities as of December 31, 2012, amounts to \$106,074,140 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, roadways, infrastructure, machinery and equipment, and park facilities.

Major capital asset events during the current fiscal year included the following:

- The parish purchased property for the construction of the Iberville Medical Facility for the sum of \$1,080,000.
- The parish completed plans and specifications for the Iberville Medical Facility. Those cost along with administration of the federal funds related to this project totaled \$1,088,045.
- The parish purchased various items of capital equipment to aid our Office of Emergency Preparedness. Those equipment purchases totaled \$273,796.

The three projects above accounted for \$2,441,841 of the \$4,307,305 (57 percent) total governmental fund capital outlay.

Additional information on the Iberville Parish Council's capital assets can be found in note 4, pages 48 - 49.

Iberville Parish Council - Capital Assets  
(net of depreciation)

	<u>Governmental activities</u>		<u>Business - type activities</u>		<u>Primary Government</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Land	\$ 2,975,825	\$ 1,895,825	\$ 193,511	\$ 324	\$ 3,169,336	\$ 1,896,149
Buildings and improvements	32,179,844	32,721,424	10,382,376	3,985,938	42,562,220	36,707,362
Improvements other than buildings					-	-
Furniture & Equipment	4,150,464	4,769,116	140,957	253,000	4,291,421	5,022,116
Infrastructure	54,922,967	56,282,020			54,922,967	56,282,020
Construction in Progress	<u>\$ 1,088,045</u>	<u>\$ -</u>	<u>\$ 40,151</u>	<u>\$ -</u>	<u>\$ 1,128,196</u>	<u>\$ -</u>
Total	<u>\$ 95,317,145</u>	<u>\$ 95,668,385</u>	<u>\$ 10,756,995</u>	<u>\$ 4,239,262</u>	<u>\$ 106,074,140</u>	<u>\$ 99,907,647</u>

Long-term debt at the end of the current fiscal year, the Iberville Parish Council had total debt outstanding of \$18,028,443, \$73,443 of Capital Lease Debt and \$17,955,000 in revenue bonds for which the government is liable. The Iberville Parish Council's revenue bonds are insured, and consequently enjoy the highest rating possible.

Iberville Parish Council - Outstanding Debt  
General Obligation and Revenue Bonds

	<u>Governmental activities</u>		<u>Business - type activities</u>		<u>Total Primary Government</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenue bonds	\$ 17,955,000	\$ 18,880,000			\$ 17,955,000	\$ 18,880,000
Certificates of Indebtedness with governmental commitment		300,000			-	300,000
Capital Lease Financing	73,443	156,922	-	-	73,443	156,922
Total	<u>\$ 18,028,443</u>	<u>\$ 19,336,922</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,028,443</u>	<u>\$ 19,336,922</u>

Iberville Parish treats Capital Lease financing as another means of debt financing. Each capital lease is outfitted with a non-appropriations clause which allows for the termination of the lease should funds not be appropriated. Title transfers between lessor and lessee upon the last payment.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the Iberville Parish

Council is \$53,597,443, which is \$35,642,443 in excess of the Iberville Parish Council's outstanding general obligation debt.

Additional information on the Iberville Parish Council's long-term debt can be found in note 4, item F, and pages 52-57 of this report.

### **Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for Iberville Parish is currently 7.4 percent, which is a decrease from 3.9 percent a year ago.
- The parish is heavily dependent upon the taxes derived from the petrochemical industry. Iberville anticipates a 5% increase in Sales\Use tax generated mainly by the petrochemical industry for 2013 and a level out in 2014. The impact of production and use on sales tax revenue will decrease in the short term, but taxes are expected to increase in the long term.
- Shintech of Louisiana, a petrochemical plant, announced that it will complete a \$500 million dollar expansion by 2015. 80% of this expansion will take place within Iberville Parish.

All of these factors were considered in preparing the Iberville Parish Council's budget for the 2012 fiscal year.

### **Requests for Information**

This financial report is designed to provide a general overview of the Iberville Parish Council's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following:

Office of the Finance Director  
Iberville Parish Council  
P.O. Box 389  
Plaquemine, Louisiana 70765-0389

This page contains no  
financial data.



# **BASIC FINANCIAL SECTION**



**IBERVILLE OCHSNER MEDICAL FACILITY  
VIEW FROM NORTHWEST**

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Net Position**  
**December 31, 2012**

**STATEMENT A**

	Primary Government			Total Component Units	
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities
<b>ASSETS</b>					
Cash and cash-equivalents	\$ 10,225,714	\$ 1,348,430	\$ 11,574,144	\$ 1,058,338	\$ 376,482
Receivables (net of allowance for uncollectables)	7,887,972	830,280	8,718,252	3,368,954	196,811
Inventories		123,971	123,971		
Prepaid items	807,116		807,116		14,220
Other assets	76,564	348,749	425,313	63,606	268,979
Restricted assets					
Cash and cash equivalents	100,000	272,121	372,121		768,782
Capital assets (net of accumulated depreciation)					
Land	2,975,825	193,511	3,169,336	435,740	
Building and system	32,179,844	10,382,376	42,562,220	430,716	1,801,320
Improvements other than building	54,922,967		54,922,967	355,422	2,041,012
Machinery and equipment	4,150,464	140,957	4,291,421	298,063	1,320,902
Construction in progress	1,088,045	40,151	1,128,196	467,485	1,294,627
Total assets	<u>114,414,511</u>	<u>13,680,546</u>	<u>128,095,057</u>	<u>6,478,324</u>	<u>8,083,135</u>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	\$ 1,704,315	\$ 428,106	\$ 2,132,421	\$ 101,957	\$ 70,268
Matured bonds and interest payable					
Accrued interest payable					
Bank overdraft liability			-		
Deferred revenue	12,010		12,010	15,979	
Other payables	477,428		477,428	134,943	63,455
Liabilities payable from restricted assets		268,638	268,638		119,806
Non current liabilities:					
Other Post Employment Benefits	434,922		434,922	59,730	
Due in one year	998,387		998,387	24,000	72,553
Due in more than one year	17,877,309	-	17,877,309	329,121	3,278,385
Total liabilities	<u>21,504,371</u>	<u>696,744</u>	<u>22,201,115</u>	<u>665,730</u>	<u>3,604,467</u>
<b>NET POSITION</b>					
Invested in capital assets, net of related debt	77,288,702	10,756,995	88,045,697	1,872,426	3,142,132
Restricted, related to					
Public Building Maintenance	568,800		568,800		
Drainage	1,854,626		1,854,626		
Solid Waste	2,194,608		2,194,608		
Fire Protection	2,241,267		2,241,267		
Emergency Services	310,168		310,168		
Debt Service	2,343,656		2,343,656		509,261
Other	1,011,568		1,011,568		
Unrestricted	5,096,745	2,226,807	7,323,552	3,940,168	827,275
Total net position	<u>\$ 92,910,140</u>	<u>\$ 12,983,802</u>	<u>\$ 105,893,942</u>	<u>\$ 5,812,594</u>	<u>\$ 4,478,668</u>

The notes to the financial statements are an integral part of this statement.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Activities**  
**For the Year Ended December 31, 2012**

**STATEMENT B**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities
<b>Primary Government:</b>									
Governmental Activities:									
General Government	\$ 8,691,756	\$ 813,510	\$ 418,473	\$ -	\$ (7,459,773)		\$ (7,459,773)		
Public Safety	4,468,927	508,243	588,601		(3,372,083)		(3,372,083)		
Public Works	12,480,141	2,339	1,095,246	3,569,137	(7,813,419)		(7,813,419)		
Public Health	4,580,434	88,634	2,189,224		(2,302,576)		(2,302,576)		
Economic Development	245,664				(245,664)		(245,664)		
Culture and Recreation	708,892	361	94,392		(614,139)		(614,139)		
Interest on long-term debt	785,294	-	-	-	(785,294)	-	(785,294)		
Total governmental activities	31,961,108	1,413,087	4,385,936	3,569,137	(22,592,948)	-	(22,592,948)		
Business-type Activities:									
Water, Natural Gas and Sewer	3,334,264	3,062,735	-	147,548	-	(123,981)	(123,981)		
Total business-type activities	3,334,264	3,062,735	-	147,548	-	(123,981)	(123,981)		
Total primary government	35,295,372	4,475,822	4,385,936	3,716,685	(22,592,948)	(123,981)	(22,716,929)		
<b>Component Units:</b>									
Governmental activities	3,170,663	135,304	151,814	-				\$ (2,883,545)	\$ -
Business-type activities	1,377,974	1,400,593	-	-				-	22,619
Total component units	4,548,637	1,535,897	151,814	-				(2,883,545)	22,619
<b>General Revenues</b>									
Property taxes					4,953,676		4,953,676	3,326,523	
Sales taxes					15,040,164		15,040,164		
Franchise taxes					101,889		101,889		
Alcoholic beverage taxes					17,326		17,326		
Gaming taxes					140,008		140,008		
Unrestricted grants and contributions					1,073,781		1,073,781		
Unrestricted investment earnings					36,714	2,208	38,922	2,925	1,411
Miscellaneous revenues					4,115,421	448,316	4,563,737	44,696	66,102
Gain on sale of capital assets					-		-		
Special Item						6,627,018	6,627,018		
Transfers (from) to governmental activities					-	-	-	-	-
Total general revenues and transfers					25,478,979	7,077,542	32,556,521	3,374,144	67,513
Change in net position					2,886,031	6,953,561	9,839,592	490,599	90,132
<b>Net position -beginning of year</b>					90,024,109	6,008,011	96,032,120	5,321,995	4,388,536
<b>Prior period adjustment</b>					-	22,230	22,230	-	-
<b>Net Position - ending</b>					\$ 92,910,140	\$ 12,983,802	\$ 105,893,942	\$ 5,812,594	\$ 4,478,668

The notes to the financial statements are an integral part of this statement.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Balance Sheet**  
**GOVERNMENTAL FUNDS**  
**December 31, 2012**

**STATEMENT C**

	General	Drainage Maintenance	Public Building Maintenance	Sales Tax Roads	Solid Waste	Sales Tax Bond Debt Service	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
Cash and cash equivalents	\$ 112,203	\$ 3,698	\$ 4,455	\$ 1,072,592	\$ 1,956,995	\$ 1,311,897	\$ 5,762,915	\$ 10,224,755
Cash with fiscal agent	960							960
Receivables (net of allowance for uncollectible)	2,042,269	2,404,439	1,359,602	383,738	478,356	143,231	1,076,337	7,887,972
Prepaid items	455,017	45,132	196,015	75,607	35,345			807,116
Due From Other Funds	393,731						835,000	1,228,731
Cash - restricted	100,000							100,000
Other assets	-	-	-	-	-	-	76,564	76,564
<b>TOTAL ASSETS</b>	<b>\$ 3,104,180</b>	<b>\$ 2,453,269</b>	<b>\$ 1,560,072</b>	<b>\$ 1,531,937</b>	<b>\$ 2,470,696</b>	<b>\$ 1,455,128</b>	<b>\$ 7,750,816</b>	<b>\$ 20,326,098</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 470,595	\$ 89,158	\$ 87,275	\$ 85,292	\$ 270,157	\$ -	\$ 701,838	\$ 1,704,315
Deferred revenue	12,010							\$ 12,010
Due to other funds		393,731	835,000					1,228,731
Other payables	195,934	115,754	68,997	39,462	5,931	-	51,350	477,428
<b>Total liabilities</b>	<b>678,539</b>	<b>598,643</b>	<b>991,272</b>	<b>124,754</b>	<b>276,088</b>	<b>-</b>	<b>753,188</b>	<b>3,422,484</b>
<b>Fund Balances:</b>								
Non Spendable	455,017	45,132	196,015	75,607	35,345			807,116
Restricted	150,000	1,809,494	372,785		2,159,263	1,455,128	4,451,531	10,398,201
Committed				1,331,576			2,546,097	3,877,673
Assigned								-
Unassigned	1,820,624	-	-	-	-	-	-	1,820,624
<b>Total fund balances</b>	<b>2,425,641</b>	<b>1,854,626</b>	<b>568,800</b>	<b>1,407,183</b>	<b>2,194,608</b>	<b>1,455,128</b>	<b>6,997,628</b>	<b>16,903,614</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 3,104,180</b>	<b>\$ 2,453,269</b>	<b>\$ 1,560,072</b>	<b>\$ 1,531,937</b>	<b>\$ 2,470,696</b>	<b>\$ 1,455,128</b>	<b>\$ 7,750,816</b>	

Amounts reported for governmental activities in the statement of net position are different because:  
Capital assets used in governmental activities are not financial resources and,  
therefore, are not reported in the funds.

95,317,145

Long-term liabilities, including bonds payable, are not due and payable in the current period  
other post employment benefits and  
therefore are not reported in the funds  
Net position of governmental activities

(19,310,619)

\$ 92,910,140

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2012**

**STATEMENT D**

	General	Drainage Maintenance	Public Building Maintenance	Sales Tax Roads	Solid Waste	Sales Tax Bond Debt Service	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$ 943,871	\$ 2,355,663	\$ 1,354,730	\$ -	\$ -	\$ -	\$ 299,411	\$ 4,953,675
Sales	3,436,163		1,250,000	2,654,811	2,936,730	1,718,775	3,043,683	15,040,162
Franchise	101,889							101,889
Alcoholic beverage	17,326							17,326
Gaming	140,008							140,008
Licenses and permits	395,272							395,272
Intergovernmental:								-
Federal	246,167	91,023	749	18,207	25,561		5,932,943	6,314,650
State	1,125,140	58,181					1,378,950	2,562,271
Local	76,389						75,547	151,936
Charges for services	20,049		781				469,382	490,212
Use of money and property	24,400	662	2	1,251	2,909		7,061	36,285
Insurance fees	1,612,278							1,612,278
Other revenues	1,431,736	-	1,501	721,069	10,452		199,536	2,364,294
In-kind							140,544	140,544
Fines and forfeitures	-	-	-	-	-	-	526,337	526,337
<b>Total revenues</b>	<b>9,570,688</b>	<b>2,505,529</b>	<b>2,607,763</b>	<b>3,395,338</b>	<b>2,975,652</b>	<b>1,718,775</b>	<b>12,073,394</b>	<b>34,847,139</b>
<b>EXPENDITURES</b>								
Current:								
General government	4,951,907		1,277,452				1,822,927	8,052,286
Public safety	1,614,691		395,631				1,924,972	3,935,294
Public works	1,146,559	2,059,035	11,755	2,499,169	3,412,284		308,312	9,437,114
Health and welfare	1,756,972		295,332				2,458,594	4,510,898
Culture and recreation	142,605		173,387				374,201	690,193
Economic development	185,722		51,339				-	237,061
Other expenditures							-	-
Debt service:								-
Principal						925,000	383,479	1,308,479
Interest						767,772	17,521	785,293
In-kind								-
Capital outlay	29,752	29,460	10,780	39,647	24,255	-	4,173,411	4,307,305
<b>Total expenditures</b>	<b>9,828,208</b>	<b>2,088,495</b>	<b>2,215,676</b>	<b>2,538,816</b>	<b>3,436,539</b>	<b>1,692,772</b>	<b>11,463,417</b>	<b>33,263,923</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(257,520)</b>	<b>417,034</b>	<b>392,087</b>	<b>856,522</b>	<b>(460,887)</b>	<b>26,003</b>	<b>609,977</b>	<b>1,583,216</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	36,755			-	-	-	1,176,586	1,213,341
Loan proceeds								
Transfers out	(351,960)			(165,744)			(695,637)	(1,213,341)
Sale of fixed assets	-	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>(315,205)</b>	<b>-</b>	<b>-</b>	<b>(165,744)</b>	<b>-</b>	<b>-</b>	<b>480,949</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(572,725)</b>	<b>417,034</b>	<b>392,087</b>	<b>690,778</b>	<b>(460,887)</b>	<b>26,003</b>	<b>1,090,926</b>	<b>1,583,216</b>
<b>FUND BALANCES - BEGINNING</b>	<b>2,998,366</b>	<b>1,437,592</b>	<b>176,713</b>	<b>716,405</b>	<b>2,655,495</b>	<b>1,429,125</b>	<b>5,906,702</b>	<b>15,320,398</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 2,425,641</b>	<b>\$ 1,854,626</b>	<b>\$ 568,800</b>	<b>\$ 1,407,183</b>	<b>\$ 2,194,608</b>	<b>\$ 1,455,128</b>	<b>\$ 6,997,628</b>	<b>\$ 16,903,614</b>

The notes to the financial statements are an integral part of this statement.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**

**STATEMENT E**

**Reconciliation of the Statement of Revenues  
Expenditures, and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities**

**For the Year Ended December 31, 2012**

Amounts reported for governmental activities in the statement of activities (page 17) are different because:

Net Change in fund balances-Total governmental funds (page 19)	\$ 1,583,216
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period	
Capital Outlay	4,307,305
Depreciation Expense	<u>(4,658,545)</u>
	(351,240)
The liability and expense for compensated absences are not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. Only the payment consumes current financial resources, and it would take a catastrophic event for this liability to become a current liability.	
	396,221
Annual OPEB (Other Post Employment Benefit) Expense	(50,645)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Loan Proceeds	-
Principal Payments	<u>1,308,479</u>
	<u>\$ 1,308,479</u>
Change in net position of governmental activities (page 17)	<u>\$ 2,886,031</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Net Position**  
**PROPRIETARY FUND**  
**December 31, 2012**

**STATEMENT F**

	<b>Iberville Utility Department</b>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,348,430
Prepaid expenses	
Accounts receivable (net of allowance for uncollectibles)	830,280
Inventory	123,971
Other assets	348,749
Total current assets	<u>2,651,430</u>
Restricted assets	
Customer Deposits	272,121
Total restricted assets	<u>272,121</u>
Noncurrent assets	
Capital assets	
Land	193,511
Building	149,337
Plant	18,742,869
Machinery and equipment	1,006,557
Construction in progress	40,151
Less accumulated depreciation	<u>(9,375,430)</u>
Total capital assets (net of accumulated depreciation)	<u>10,756,995</u>
Total noncurrent assets	<u>10,756,995</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 13,680,546</u></b>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 428,106
Total current liabilities	<u>428,106</u>
Current liabilities payable from restricted assets:	
Customer deposits payable	268,638
Total current liabilities payable from restricted assets	<u>268,638</u>
Total current liabilities	<u>696,744</u>
<b>TOTAL LIABILITIES</b>	<b><u>696,744</u></b>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	10,756,995
Unrestricted	2,226,807
<b>TOTAL NET POSITION</b>	<b><u>\$ 12,983,802</u></b>



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year of Ended December 31, 2012**

**STATEMENT G**

	<u>Iberville Utility Department</u>
<b>OPERATING REVENUES:</b>	
Charges for services	\$ 3,062,735
Other revenue	448,316
<b>Total operating revenues</b>	<u>3,511,051</u>
<b>OPERATING EXPENSES:</b>	
Purchase for resale	1,045,219
Salaries and wages	855,101
Depreciation and amortization	382,506
Contractual services	132,307
Repairs and maintenance	64,254
Materials and supplies	559,330
Other	295,547
<b>Total operating expenses</b>	<u>3,334,264</u>
<b>Operating income (loss)</b>	<u>176,787</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>	
Interest earnings	2,208
<b>Total nonoperating revenue (expenses)</b>	<u>2,208</u>
<b>Income before contributed capital and operating transfers</b>	<u>178,995</u>
Capital contributions	<u>147,548</u>
<b>NET INCOME (LOSS) BEFORE SPECIAL ITEMS</b>	326,543
Special Item	6,627,018
<b>CHANGE IN NET POSITION</b>	<u>6,953,561</u>
<b>BEGINNING NET POSITON</b>	6,008,011
<b>RESTATEMENT</b>	<u>22,230</u>
<b>BEGINNING NET POSITION RESTATED</b>	<u>6,030,241</u>
<b>NET POSITION END OF YEAR</b>	<u>\$ 12,983,802</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Cash Flows**  
**PROPRIETARY FUND**  
**For the Year Ended December 31, 2012**

**STATEMENT H**

	<u>Iberville Utility Department</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 3,534,040
Receipts from customers for deposits	63,993
Payments to suppliers	(2,229,462)
Payments to employees	(855,101)
<b>NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES</b>	<u>513,470</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Miscellaneous	(309)
Special items	6,627,018
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>6,626,709</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Transfer in of customer deposits	
Capital contributions	147,158
Purchases of capital assets	(359,577)
Transfer in of net capital assets	(6,517,732)
Other assets	(9,730)
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(6,739,881)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Change in investments	104,982
Inventory	(123,971)
Interest received	2,208
<b>NET CASH PROVIDED (USED) BY CAPITAL INVESTING ACTIVITIES</b>	<u>(16,781)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	383,517
<b>CASH AND CASH EQUIVALENTS, JANUARY 1, 2012</b>	<u>1,237,034</u>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2012</b>	<u>\$ 1,620,551</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Cash Flows**  
**PROPRIETARY FUND**  
**For the Year Ended December 31, 2012**

**STATEMENT H**

	<u>Iberville Utility Department</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED ) BY OPERATING ACTIVITIES</b>	
Operating income	\$ 176,786
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	382,506
(Increase) decrease in accounts receivable	22,989
(Increase) decrease in accounts payable	(132,804)
(Increase) decrease in customer deposits payable	63,993
Total adjustments	336,684
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 513,470</b>
<b>Reconciliation of Cash and Cash Equivalents to State of Net Position:</b>	
Cash and cash equivalents	\$ 1,348,430
Restricted cash and cash equivalents	272,121
<b>Total Cash and Cash Equivalents, December 31, 2012</b>	<b>\$ 1,620,551</b>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Fiduciary Responsibilities**  
**AGENCY FUNDS**  
**December 31, 2012**

**STATEMENT I**

	<u><b>Agency Funds</b></u>
<b>ASSETS</b>	
Cash and Short-term investments	\$ 5,864,991
Receivables	<u>231,545</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 6,096,536</u></u>
 <b>LIABILITIES:</b>	
Sales taxes payable	\$ 6,040,862
Other payables	<u>55,674</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 6,096,536</u></u>

# **NOTES TO FINANCIAL STATEMENTS**



**IBERVILLE OCHSNER MEDICAL FACILITY  
VIEW FROM CLOSE UP**

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**INTRODUCTION**

The Iberville Parish Council is the governing authority for Iberville Parish and is a political subdivision of the State of Louisiana. The citizens of Iberville Parish, on January 18, 1997, approved a Home Rule Charter, which created a President-Council form of government. The Louisiana Secretary of State certified the Home Rule Charter on January 21, 1997. A president, representing the parish as a whole and 13 councilmen representing their various districts within the parish govern the Iberville Council. Both the Parish President and Councilmen serve four-year terms.

Louisiana Revised Statute 33:1236 gives the Council various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Ad valorem and sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants provide funding to accomplish these tasks.

Iberville Parish covers an area of 637 square miles and has a population of 33,387 as of 2012. The Iberville Parish Council maintains 137 miles of roads, and 296 employees are employed full time by the Council.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of government-wide financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

**B. Reporting entity**

As the governing authority of the parish, for reporting purposes, the Iberville Parish Council is the financial reporting entity for Iberville Parish. The financial reporting entity consists of (a) the primary government (Council), (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Iberville Parish Council

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Reporting entity (Continued)**

for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Parish Council to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Iberville Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority, but are fiscally dependent on the Parish Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Parish Council has determined that the following component units are part of the reporting entity:

***Blended Component Unit.*** The Iberville Parish blended component units serve the citizens of Iberville Parish and are governed by the Iberville Parish Council. The Iberville Parish Council approves the rates for user charges and bond issuance authorizations and the legal liability for the general obligation portion of the blended component unit's debt remains with the government.

<i>Blended Component Unit</i>	<i>Fiscal Year End</i>	<i>Criteria Used</i>
Iberville Parish Utility Department P.O. Box 99 Plaquemine, LA 70764	December 31, 2012	1 and 3
18 <sup>th</sup> Judicial District Criminal Court Fund P.O. Box 423 Plaquemine, LA 70764	December 31, 2012	3
18 <sup>th</sup> Judicial District Drug Court Fund	December 31, 2012	3

***Discretely Presented Component Unit.*** The Iberville Parish discretely presented component units are responsible for serving the citizens of Iberville Parish within the



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Reporting entity (Continued)**

government's jurisdiction. The members of the discretely presented component unit's governing board either are elected by the citizens of Iberville Parish or appointed by the Iberville Parish Council.

<i>Discretely Presented Component Unit</i>	<i>Fiscal Year End</i>	<i>Criteria Used</i>
Iberville Parish Waterworks District No. 3 P.O. Box 60 White Castle, LA 70788	March 31, 2012	1
Iberville Parks and Recreation District P.O. Box 1060 Plaquemine, LA 70764	December 31, 2012	1 and 3
Iberville Parish Library P.O. Box 736 Plaquemine, La 70764	December 31, 2012	1 and 3

Complete financial statements for each of the individual component units may be obtained at the entity's administrative offices.

The Parish Council, as the reporting entity, has chosen to issue financial statements of the primary government (Parish Council) only, except for the inclusion of the Eighteenth Judicial District Criminal Court Fund, the Eighteenth Judicial District Drug Court Fund and the Iberville Parish Utility System, whose accounting records are maintained by the Parish Council and are considered part of the primary government. The other previously listed component units are included in the accompanying financial statements by discrete presentation only.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Parish Council) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Parish Council). Considered in the determination of component units of the reporting entity were the Iberville Parish Sheriff, Clerk of Court, Assessor, School Board, the District Attorney for the Eighteenth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Iberville Parish Council reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Iberville Parish Council. A request for a separate financial statement for each component unit may be obtained by mail using the addresses above.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of presentation – government-wide financial statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate schedules are provided for governmental funds, proprietary funds, and fiduciary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**D. Basis of presentation - fund financial statements**

Iberville Parish uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain council functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds.** Governmental funds are used to account for all or most of the Parish Council's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of construction or fixed assets, and the servicing of debt. These funds use a modified accrual basis of accounting.

Governmental funds include the following:

The *general fund* is the general operating fund of the Parish Council and accounts for all financial resources except those required to be accounted for in other funds.

The *special revenue funds* account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the General Fund of each component unit is reported as a special revenue fund.

The *debt service funds* account for transactions relating to resources retained and used for the payment of principal, interest and related cost on long-term debt.

The *capital project funds* account for financial resources received and used for the acquisition, construction or improvement of capital facilities not reported in the other governmental funds.

**Proprietary Funds.** *Proprietary funds* are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following:

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Basis of presentation - fund financial statements (Continued)**

1. Enterprise funds account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

***Fiduciary Funds.*** *Fiduciary funds* are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Parish Council. Fiduciary funds include the following:

1. Agency funds are used to account for assets that the Parish Council holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations therefore these funds use an accrual basis of accounting. Iberville Parish reports one agency fund, the Sales Tax fund. Iberville Parish remits payments to other entities on behalf of the Sales Tax Agency.

The government-wide financial statements (i.e., the statement of the net position and the statement of activities) report information on all of the non-fiduciary activities of the Iberville Parish Council and its component units. For the most part, the effect of the inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *Iberville Parish Council* is reported separately from certain legally separate *component units* for which the Iberville Parish Council is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licensed, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

Iberville Parish reports the following major governmental funds:

The *General fund* is the parish's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Drainage Maintenance fund* is the parish's primary fund for maintenance of drainage facilities throughout the parish. This fund is supported by parish-wide property tax revenue.

The *Public Building Maintenance fund* accounts for operation and maintenance of all parish owned buildings through a 3 mill ad valorem tax.

The *Sales Tax Roads fund* is the parish's primary fund for maintenance and outlay of roads and bridges throughout the parish. This fund is supported by parish-wide sales tax revenue.

The *Solid Waste fund* is the parish's fund for garbage collection and disposal. This fund is supported by parish-wide sales tax revenue.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

The *Sales Tax Bond Debt Service Fund* accounts for principal and interest disbursements related to the 2007 and 2009 Sales Tax Revenue Bonds issued for road construction.

The government reports the following major proprietary fund:

The *Utility Department fund* accounts for the sale of natural gas and water to customers within the Parish of Iberville.

Governments have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's utility department and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the utility department enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is Iberville's policy to use restricted resources first, then unrestricted resources as they are needed.

**Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. "Measurable" meaning the amount of the transaction can be determined and "available" meaning collectible within the current period or soon enough thereafter to pay liabilities of the current period.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

The Iberville Parish Council considers all revenue available if collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when obligations are expected to be liquidated with expendable available financial resources. Compensated absences are reported in governmental funds only if they have matured. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual funds use the following practices in recording revenues and expenditures:

**Revenues.** Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are due on a calendar year basis, levied on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the parish is entitled to the funds.

Interest income on time deposits are recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when received.

**Expenditures.** Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt are recognized when due and compensated absences which are recognized when paid. Encumbrances are not recorded in the accounting records since no material amounts exist at year-end.

**Other Financing Sources (Uses).** Transfers between funds, which are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). Transfers are recorded when received or paid.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Assets, Liabilities, and Net Assets or Equity**

**Basis of Presentation**

The accompanying financial statements of the Iberville Parish Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

***Deposits and Investments.*** Iberville Parish cash management pool has the general characteristic of a demand deposit account in that the governmental enterprise may deposit additional cash at any time and withdraw cash at any time without prior notice or penalty. Cash includes amounts in demand deposits, interest-bearing demand deposits, treasury bills and money market accounts. All Parish Council deposits are short-term and considered cash equivalents. Under state law, the Parish Council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Investments for Iberville Parish, as well as for its component units, are reported at fair value. The Louisiana Asset Management Pool (LAMP) operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Under state law, the Iberville Parish Council may invest in United States Bonds, treasury notes and/or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at market value.

***Receivables and Payables.*** Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/due from” (i.e., the current portion of inter-fund loans) or “advances to/from other funds” (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

***Restricted Assets.*** Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants.



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Assets, Liabilities, and Net Assets or Equity (Continued)**

***Deferred Outflows/Inflows of Resources.*** In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenses/expenditures) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

***Capital Assets.*** Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and estimated useful lives in excess of 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, Plant and Equipment for the primary government, as well as the component units and enterprise funds are depreciated using the straight line method using the following useful lives:

<b><u>Asset Class</u></b>	<b><u>Governmental Funds</u></b>	<b><u>Enterprise Funds</u></b>
Buildings	40 Years	25-50 Years
Water/Gas/Sewerage Systems	N/A	05-50 Years
Furniture and Fixtures	5 Years	03-15 Years
Vehicles	5 Years	04-08 Years
Roadways and infrastructure	25 Years	N/A

***Compensated Absences.*** Substantially all employees of the Parish Council earn from 10 to 20 days of vacation leave each year depending on their length of service. Vacation leave of up to 60 days may be accumulated. Upon resignation or retirement, employees are paid for accumulated vacation leave not to exceed 60 days. Substantially all employees of the Parish Council earn 10 days of sick leave each year. Sick leave can be accumulated without limitation.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Assets, Liabilities, and Net Assets or Equity (Continued)**

Upon retirement, unused sick leave of up to 45 days is paid to the employee at the employee's current rate of pay. Sick leave in excess of 45 days is forfeited. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. Most component units have adopted policies similar to the Parish Council or have no regular employees and no formal policies for vacation and sick leave.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded as a long term liability. Leave privileges associated with employees of the proprietary funds are recorded as a fund liability and operating expenses on Statements A and F. Compensated Absences are reported in governmental funds only if matured.

***Long Term Obligations.*** In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond premiums and discounts, as well as, issue costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of applicable bond premium or discount. Bond issuance costs are reported as deferred inflows/outflows of resources on the Statement of Net Position.

In the fund financial statements, the governmental fund recognizes bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the statement of net position, the difference between a government's assets and liabilities is recorded as net position. The three components of net position are as follows:

**Net Position**

***Net Invested in Capital Assets .*** The amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt attributed to the acquisition, construction or improvement of the assets

***Restricted Net Position.*** These amounts are restricted by external creditors, grantors, contributors, laws or regulations of other governments.

***Unrestricted Net Position..*** This amount is all net positions that do not meet the definition of "net invested in capital assets" or "restricted net position."

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***F. Assets, Liabilities, and Net Assets or Equity (Continued)***

**Fund Equity**

***Fund Balance Flow Assumptions.*** Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

***Fund balance policies.*** Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The parish council has by ordinance authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**Capital Contributions**

Capital contributions are recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or construction of capital assets.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Assets, Liabilities, and Net Position or Equity (Continued)**

	Major Special Revenue Funds							
	General Fund	Drainage	Public Building Maintenance	Sales Tax Roads	Solid Waste	Major Sales Tax Bond Debt Service Fund	Other Governmental Funds	Total
Fund balances:								
Non Spendable								
General Fund	\$ 455,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	455,017
Drainage		45,132						45,132
Building Maintenance			196,015					196,015
Road Maintenance				75,607				75,607
Solid Waste Disposal					35,345			35,345
Restricted for:								-
Loss Contingency	150,000							150,000
Drainage		1,809,494						1,809,494
Building Maintenance			372,785					372,785
Road Maintenance							249,949	249,949
Solid Waste Disposal					2,159,263			2,159,263
Fire Protection							2,241,267	2,241,267
Debt Service						1,455,128	888,528	2,343,656
Capital Projects							-	-
Criminal Court							113,523	113,523
Tourism							359,104	359,104
Emergency 911 Service							310,168	310,168
Road Maintenance							-	-
Other Purposes							288,992	288,992
Committed to:								-
Vehicle & Replacement Fund				1,331,576			332,988	1,664,564
Capital Projects							1,967,502	1,967,502
Emergency Preparedness							229,937	229,937
Other Purposes							15,670	15,670
Unassigned:	1,820,624	-	-	-	-	-	-	1,820,624
Total fund balances	\$ 2,425,641	\$ 1,854,626	\$ 568,800	\$ 1,407,183	\$ 2,194,608	\$ 1,455,128	\$ 6,997,628	\$ 16,903,614

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Assets, Liabilities, and Net Assets or Equity (Continued)**

**Reserves**

Reserves represent those portions of fund equity not available for expenditure or legally segregated for a specific future use.

**G. Other Information**

**Inter-fund Transactions**

Inter-fund services are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

**Sales Taxes**

The Agency-Sales and Use Tax Fund accounts for the collection and distribution of sales and use taxes for the Parish Council, Iberville Parish School Board, and various municipalities within the parish. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

The cost of collection is transferred to the General Fund of the Parish Council, and the remaining tax collections are remitted as follows:

**Iberville Parish Council**

For Solid Waste Collection & Disposal	100%	of 1/3%
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**Iberville Parish School Board**

	100%	of 2%
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**Parish and Municipalities:**

Iberville Parish Council	52.4541%	of 1 %
City of Plaquemine	23.6507 %	of 1 %
Town of White Castle	6.5153%	of 1 %
Town of Maringouin	4.2253%	of 1 %
Village of Grosse Tete	2.2432 %	of 1 %
Village of Rosedale	2.5211%	of 1%
Iberville Parish Council	62.0439%	of 2/3%
City of Plaquemine	23.1441 %	of 2/3 %
Town of White Castle	6.7699 %	of 2/3 %
Town of Maringouin	3.7006%	of 2/3%
Village of Grosse Tete	1.7424%	of 2/3%
Iberville Parish Council	52.4541%	of 1 %
Village of Grosse Tete	2.2432%	of 1 %
Town of Maringouin	4.2253%	of 1 %
City of Plaquemine	23.6507%	of 1 %
Village of Rosedale	2.5211%	of 1 %

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Other Information (Continued)**

**Parish and Municipalities:**

Town of White Castle	6.5153%	of 1 %
City of St. Gabriel	8.3903%	of 1 %

***Industrial Development Bonds.*** Iberville Parish has several industrial development district bond issues outstanding at December 31, 2012, with outstanding balances of \$21,600,000.

Principal and interest for the retirement of these bonds are payable solely from the revenues derived from the districts and do not bear the full faith and credit of the parish. Therefore, the accompanying financial statements do not include long-term obligations of the industrial development districts.

***Risk Management.*** Iberville Parish is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which Iberville Parish carries commercial insurance. Iberville Parish has established a limited risk management program for workers' compensation. Premiums are paid into the general fund by all other funds that provide salaries and fringe benefits and are available to pay claims, claim reserves and administrative costs of the program. These inter-fund premiums are used to reduce the amount of claims expenditure reported general fund. As of December 31, 2012, such inter-fund premiums did not exceed reimbursable expenditures. Insurance settlements have not exceeded insurance coverage for each of the last three years.

***Use of estimates.*** The preparation of financial statement in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statements of net assets**

The governmental fund balance sheet includes reconciliation between *fund-balance – total governmental funds* and *net position- governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current year and therefore are not reported in the funds.” The details of this difference are as follows:

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statements of net assets (Continued)**

As reported on Statement C, the total fund balance of the governmental funds reconciles to Statement A, Governmental Activities as follows:

Statement C Total Fund Balances	\$16,903,614
Measurement Focus adjustments:	
Capital assets	95,317,145
Long-term liabilities	(18,028,443)
Other post-employment benefits	(434,922)
Compensated absences	<u>(847,253)</u>
Statement A, Net position of governmental activities	<u>\$ 92,910,140</u>

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. Due to the relatively small size of our government, Statement E is a detailed reconciliation.

**NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

The Parish Council uses the following budgetary practices:

1. With two exceptions, the budgets are prepared on a modified accrual basis of accounting using a current financial resources measurement focus. Revenues are recognized to the extent that they are measurable and available. Available means that the revenues will be collected within 60 days of the end of the calendar year. Expenditures are recognized when measurable, generally when the liability is incurred, and will be liquidated with current resources.
2. The budgets were prepared using the following assumptions:
  - a. Sales taxes will continue substantially due to ongoing plant expansion. The sales tax distribution procedures will remain the same as in prior years.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**A. Budgetary Information (Continued)**

b. Inventories will not be considered material at year-end.

c. The Council will:

1. Provide matching funds for projects funded through various federal and state grants; Fund the loss reserves in the self-insurance program
  2. Account for federal grants in special revenue funds or capital improvement funds.
3. The 2013 proposed budget was presented to the Parish Council for consideration on October 16, 2012. The Parish Council authorized a public hearing as required by Louisiana Revised Statute 39:1306.
4. A notice of the availability of the 2013 budget for public inspection was published in the parish's official journal. At the same time a summary of the proposed budget was published with a notice of the public hearing to be held on the budget on November 20, 2012. The Parish Council adopted the budget on November 20, 2012.
5. Appropriations, which are not approved by the Parish Council for carryover to the next fiscal year, lapse December 31. During the budget year, the Treasurer (or his designate) is authorized to make changes within a functional category provided the total budgeted for that category is not exceeded.

The two exceptions are:

1. Head Start federal grant revenues are recognized on a budget basis
2. Budget Revenue and Expenditures include other sources and uses in the General Fund and Special Revenue Funds.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except Head Start and Training & Technical Assistance Fund, and all capital project funds. The Head Start and Training & Technical Assistance Fund adopt a 90-day encumbrance liquidation budget that approximates GAAP. All Capital Project Funds adopt project-length budgets. All unencumbered annual budget amounts lapse at fiscal year end. On or before the last Tuesday in August of each year, all agencies of the government submit requests for appropriations to the Finance Department so that a budget may be prepared. We do not legally adopt a budget for the Drug Court Special Revenue Fund



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**A. Budgetary Information (Continued).**

Before November 1, the Executive Department submits the proposed budget to the Parish Council for review. The council holds public hearings and a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by fund, function, and department. The president may transfer part or all of any unencumbered appropriations within programs (funds), except that no transfer shall be made to or from the salary accounts unless approved by the Council by ordinance. Transfers of appropriations between programs require the approval of the governing council. The legal levels of budgetary control are the "salaries and benefits" and "other program expenditures" program levels.

The governing council amended the 2012 budget on November 20, 2012 to both increase and decrease several line items. The most notable increases were the following:

- General Fund – Severance tax oil and gas revenue was decreased by \$175,000 because of lower than expected collections.
- General, Drainage Maintenance, Fire District #1, Public Building Maintenance and Fire District #2 Fund – Ad valorem revenue was increased by \$742,000 because of higher than expected collections.
- Office of Emergency Preparedness Fund – Federal grants increased by \$250,000 and acquisition of equipment – capital outlay increased by \$300,000 due to grant money awarded to Iberville Parish from the Louisiana State Homeland Security Office.
- Fire District #1 – Buildings/Grounds/General Plant fund was decreased by \$225,000 due to postponement of expansion to the fire station.
- Parish Transportation Fund – Parish road funds revenue was decreased by \$250,000 because of lower than expected collections.
- Capital Improvement Fund – State grant revenue increased by \$670,000 due to funds collected to improve the upper Terrebonne Basin water quality.
- North Iberville Community Center Fund - Revenues increased by \$2,578,794 and expenses increased by \$2,600,000 due to completion of the building.

Iberville Parish does not consider adjustments under \$50,000 material.

Encumbrance accounting is employed in governmental funds. Except for Head Start, encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**A. Budgetary Information (Continued)**

commitments will be re-appropriated and honored during the subsequent year. The federal program guidelines for Head Start include expenditures in the first ninety days of the succeeding fiscal year for amounts encumbered at year-end as program expenditures for the prior year. All budget comparisons included in the required supplementary information use a budgetary basis that is the same as GAAP.

**B. Other Information**

***Ad Valorem Taxes***

The parish levies ad valorem taxes on real property as on November 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (December 1). The tax is delinquent 30 days after its due date.

**Parish-wide taxes**

	<i>Authorized</i>	<i>Levied</i>
Parish Tax (Outside Municipalities)	2.49	2.49
Parish Tax (Inside Municipalities)	1.24	1.24
Public Building Maintenance	3.00	3.00
Library	4.00	4.00
Drainage Capital Improvements	5.00	5.00
Recreation	3.00	3.00

**District Taxes:**

Fire District No. 1	3.83	3.83
Fire District No. 2	6.76	6.76

Under provisions of Article VII of the Louisiana Constitution of 1974, all property within a parish is to be reassessed for ad valorem tax purposes every four (4) years. The Assessor is scheduled for a re-assessment during 2012.

In 1991, the addition of the parish assessor's millage resulted in a "roll back" of the ad valorem taxes to merge this millage into the current assessments.

The Iberville Parish Council adopted all Ad Valorem Taxes at the maximum rates allowed by law for fiscal year 2012.

**GASB 63** was fully adopted by Iberville Parish for the period ending December 31, 2012. Iberville did not have any deferred inflows or deferred outflows of resources to report on the financial statements.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Cash Equivalents**

For purposes of the statement of cash flows, the Enterprise Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

At year-end, the Iberville Parish Council's (including Agency Funds) carrying amount of deposits was \$17,811,256 and the bank balance was \$17,256,072. Of the bank balance, \$17,256,072 was covered by federal depository insurance and by collateral pledged to the parish, held by the bank. Council's agent in the Parish Council's name (GASB Category 1). At year-end the total parish-wide collateral pledged was \$20,690,413.

The carrying amount of deposits for Water District #3, a discretely presented component unit, was \$1,145,264 and the bank balance was \$1,188,478. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$938,478 collateralized by the entity's fiscal agent bank in Water District #3's name. The excess of FDIC insurance and pledged securities over cash at October 31, 2012 was \$1,033,056.

The carrying amount of deposits for Iberville Parks and Recreation, a discretely presented component unit, was \$276,584 and the bank balance was \$269,672. Of the bank balance, \$205,231 was covered by federal depository insurance, \$64,441 was deposited in the Louisiana Asset Management Pool.

The carrying amount of deposits for Iberville Parish Library, a discretely presented component unit, was \$781,754 and the bank balance was \$834,738. Of the bank balance, \$834,738 was covered by federal depository insurance or collateral held by the entity's agent in Iberville Parish Library's name.

Cash Equivalents (near cash investments) are categorized into these three categories of credit risk:

- (1) Insured or registered, or securities held by government or its agent in Iberville Parish's name.
- (2) Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent in Iberville Parish's name.
- (3) Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent but not in Iberville Parish's name.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to both parties.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**A. Deposits and Cash Equivalents (Continued)**

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA –R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7- like investment pools:

- Credit risk: LAMP is rated AAA by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is NUMBER (from LAMP's monthly Statement of Net Assets) as of DATE.
- Foreign currency risk: Not applicable to 2a7-like pools.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**B. Receivables**

Even though the pledged securities are considered collateralized (Category 1) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish Council that the fiscal agent has failed to pay deposited funds upon demand.

Receivables as of the year end for the government's individual major and non-major funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	<b>General</b>	<b>Drainage Maint.</b>	<b>Public Building Maint.</b>	<b>Sales Tax Roads</b>
<b>Receivables:</b>				
Ad valorem tax	\$ 966,522	\$ 2,451,019	\$ 1,470,610	\$ -
Sales tax	429,607			219,516
Other	616,530	152,348	6,855	67,114
Accounts	<u>106,558</u>	<u>-</u>	<u>1,596</u>	<u>97,108</u>
<b>Gross</b>	<b>2,119,217</b>	<b>2,603,367</b>	<b>1,479,061</b>	<b>383,738</b>
Less: Allowance for uncollectibles	<u>(76,948)</u>	<u>(198,928)</u>	<u>(119,459)</u>	<u>-</u>
<b>Net total Receivables</b>	<b><u>\$ 2,042,269</u></b>	<b><u>\$ 2,404,439</u></b>	<b><u>\$ 1,359,602</u></b>	<b><u>\$ 383,738</u></b>

	<b>Solid Waste</b>	<b>Sales Tax Bond Debt Service Fund</b>	<b>Nonmajor and other Funds</b>	<b>Total Governmental Funds</b>
<b>Receivables:</b>				
Ad valorem tax	\$ -	\$ -	\$ 287,683	\$ 5,175,834
Sales tax	242,727	143,231	211,289	1,246,370
Other	232,969		528,624	1,604,440
Accounts	<u>2,660</u>	<u>-</u>	<u>91,192</u>	<u>299,114</u>
<b>Gross</b>	<b>478,356</b>	<b>143,231</b>	<b>1,118,788</b>	<b>8,325,758</b>
Less: Allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>(42,451)</u>	<u>\$ (437,786)</u>
<b>Net total Receivables</b>	<b><u>\$ 478,356</u></b>	<b><u>\$ 1,076,337</u></b>	<b><u>\$ 7,887,972</u></b>	

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**C. Capital Assets**

Capital asset activity for the year ended December 31, 2012 was as follows:

**Primary Government-Governmental Activities:**

	Land	Construction In Progress	Buildings and Improvement	Infrastructure	Furniture and Equipment	Total
Cost at Decem	\$ 1,895,825	\$ -	\$ 40,194,899	\$ 78,236,787	\$ 27,448,536	\$ 147,776,047
Additions	1,080,000	1,088,045	433,045	1,208,342	497,873	4,307,305
Deletions	-	-	(959,160)	-	-	(959,160)
Cost at Decem	<u>\$ 2,975,825</u>	<u>\$ 1,088,045</u>	<u>\$ 39,668,784</u>	<u>\$ 79,445,129</u>	<u>\$ 27,946,409</u>	<u>\$ 151,124,192</u>

Depreciation:

Accumulated Depreciation						
at December 31	\$ -	\$ -	\$ 7,473,475	\$ 21,954,767	\$ 22,679,420	\$ 52,107,662
Additions	-	-	974,625	2,567,395	1,116,525	4,658,545
Deletions	-	-	(959,160)	-	-	(959,160)
Accumulated Depreciation						
at December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,488,940</u>	<u>\$ 24,522,162</u>	<u>\$ 23,795,945</u>	<u>\$ 55,807,047</u>

Capital Assets net of						
Accumulated Depreciation						
at December 31	<u>\$ 2,975,825</u>	<u>\$ 1,088,045</u>	<u>\$ 32,179,844</u>	<u>\$ 54,922,967</u>	<u>\$ 4,150,464</u>	<u>\$ 95,317,145</u>

Depreciation expense was charged to functions of the primary government as follows:

	Buildings	Equipment	Infrastructure	Total
Governmental Activities:				
General Government	\$ 856,916	\$ 128,130		\$ 985,046
Public Safety	3,607	530,027		533,634
Public Works	77,465	398,167	2,567,395	3,043,027
Health and Welfare	25,013	44,523		69,536
Economic Development		8,603		8,603
Culture and Recreation	11,624	7,075	-	18,699
Total Depreciation				
Expense	<u>\$ 974,625</u>	<u>\$ 1,116,525</u>	<u>\$ 2,567,395</u>	<u>\$ 4,658,545</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**C. Capital Assets (Continued)**

**Primary Government - Business Type Activities:**

Activity for the Iberville Utility Department for the year ended December 31, 2012, was as follows:

	<u>Land</u>	<u>Constructio n in</u>	<u>Building and Improvements</u>	<u>Equipment</u>	<u>Total</u>
Cost at December 31, 2011	\$ 324	\$ -	\$ 7,331,596	\$ 952,905	\$ 8,284,825
Additions		40,151	279,217	40,210	359,578
Transfer(see note 4-K)	193,187	-	11,280,747	14,088	11,488,022
Deletions	-	-	-	-	-
Cost at December 31, 2012	<u>\$ 193,511</u>	<u>\$ 40,151</u>	<u>\$ 18,891,560</u>	<u>\$ 1,007,203</u>	<u>\$ 20,132,425</u>

Depreciation:

Accumulated Depreciation at December 31, 2011	\$ -	\$ -	\$ 3,342,680	\$ 702,883	\$ 4,045,563
Additions			230,283	149,410	379,693
Transfer(see note 4-K)			4,936,221	13,953	4,950,174
Deletions	-	-	-	-	-
Accumulated Depreciation at December 31, 2012	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,509,184</u>	<u>\$ 866,246</u>	<u>\$ 9,375,430</u>

Capital Assets net of Accumulated Depreciation at December 31, 2012	<u>\$ 193,511</u>	<u>\$ 40,151</u>	<u>\$ 10,382,376</u>	<u>\$ 140,957</u>	<u>\$ 10,756,995</u>
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Amounts above are presented on the Proprietary Funds Statement of Net Position and Changes in Net Position (Statements A and B respectively).

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**C. Capital Assets (Continued)**

**Component Unit - Business Type Activities**

Activity for Iberville Water District #3 for the year ended December 31, 2012, was as follows:

	<b>Distribution</b>		<b>Construction</b>		
	<b>System</b>	<b>Plant</b>	<b>in Progress</b>	<b>Equipment</b>	<b>Total</b>
Cost at December 31, 2011	\$ 3,128,071	\$ 3,252,606	\$ 116,778	\$ 2,255,736	\$ 8,753,191
Additions	106,108		1,177,849	109,423	1,393,380
Deletions	-	-	-	-	-
Cost at December 31, 2012	<u>\$ 3,234,179</u>	<u>\$ 3,252,606</u>	<u>\$ 1,294,627</u>	<u>\$ 2,365,159</u>	<u>\$10,146,571</u>

**Depreciation:**

<b>Accumulated Depreciation</b>					
at December 31, 2011	\$ 1,355,190	\$ 1,146,542	\$ -	\$ 952,112	\$ 3,453,844
Additions	77,669	65,052		92,145	234,866
Deletions	-	-	-	-	-
Accumulated Depreciation					
at December 31, 2012	<u>\$ 1,432,859</u>	<u>\$ 1,211,594</u>	<u>\$ -</u>	<u>\$ 1,044,257</u>	<u>\$ 3,688,710</u>

<b>Capital Assets net of</b>					
<b>Accumulated Depreciation</b>					
at December 31, 2012	<u>\$ 1,801,320</u>	<u>\$ 2,041,012</u>	<u>\$ 1,294,627</u>	<u>\$ 1,320,902</u>	<u>\$ 6,457,861</u>



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**C. Capital Assets (Continued)**

**Component Unit Governmental Activities**

Activity for the Iberville Parks and Recreation and the Iberville Library for the year ended December 31, 2012 are as follows:

	Land	Construction in Progress	Building and Improvements	Furniture and Equipment	Books and Periodicals	Recreational Facilities	Total
Cost at December 31, 201	\$ 435,740	\$ -	\$ 1,958,343	\$ 2,842,117	\$ 1,780,398	\$ 2,934,710	\$ 9,951,308
Additions		467,485		11,140	134,582		613,207
Deletions	-	-	-	(29,439)	-	-	(29,439)
Cost at December 31, 201	<u>435,740</u>	<u>467,485</u>	<u>1,958,343</u>	<u>2,823,818</u>	<u>1,914,980</u>	<u>2,934,710</u>	<u>10,535,076</u>
Depreciation							
Accumulated Depreciation							
at December 31, 2011	\$ -	\$ -	\$ 1,480,076	\$ 2,741,867	\$ 1,533,468	\$ 2,536,815	\$ 8,292,226
Additions			47,551	42,937	151,902	42,473	284,863
Deletions	-	-	-	(29,439)	-	-	(29,439)
Accumulated Depreciation							
at December 31, 2012	<u>-</u>	<u>-</u>	<u>1,527,627</u>	<u>2,755,365</u>	<u>1,685,370</u>	<u>2,579,288</u>	<u>8,547,650</u>
Capital Assets net of Accumulated Depreciation							
at December 31, 2012	<u>\$ 435,740</u>	<u>\$ 467,485</u>	<u>\$ 430,716</u>	<u>\$ 68,453</u>	<u>\$ 229,610</u>	<u>\$ 355,422</u>	<u>\$ 1,987,426</u>

Amounts above are presented on the Statement of Net Position and Statement of Activities.  
(Statements A and B respectively)

**D. Inter-fund transfers**

**Inter-fund Transfers:**

	<b>Transfers In</b>				
<b>Transfers Out:</b>	General Fund	Public Building Maintenance	Capital Improvement	Non-major Governmental	Total
General Fund	\$ -	\$ -	\$ -	\$ 351,960	\$ 351,960
Sales Tax Roads				165,744	165,744
Non-major Governmental	-	-	-	695,636	695,636
Total Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,213,340</u>	<u>\$ 1,213,340</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)**

**D. Inter-fund transfers (Continued)**

The principal purpose of the above inter-fund transfers from the General Fund is to account for unrestricted funds transferred to several non-major funds to supplement revenues for ongoing operations.

The principal purpose of the Sales Tax Roads transfers to the road construction account was to supplement a budgeted road improvement project in the capital improvement fund for roads. The transfer to the Non-major funds is to satisfy an obligation to the road debt service fund to extinguish debt for the 2005 certificates of indebtedness for road maintenance.

The principal purpose of the Capital Improvement Fund transfers to the non-major capital improvement funds was to supplement several smaller capital outlay projects.

**E. Leases**

During 2012 the Parish Council did not enter into any additional capital lease purchase agreements with fiscal funding clauses. Iberville Parish treats capital leases as alternative means of financing. Title to the equipment purchased under the lease agreement transfers to Iberville Parish when the lease is paid. The lease agreements offer full amortization schedule with principal and interest payments with no residual payment at the end of the lease. Iberville Parish does not record the present value of minimum lease payments because these types of leases are equivalent to conventional loans. It is not necessary to record imputed interest as a deduction from the present value of minimum lease payments because these leases are treated as loans. Iberville Parish has one lease outstanding for purchase of Equipment. The Gross amount of equipment purchased with this lease agreement is \$250,000. All of these equipment purchases have been classified under the furniture and equipment asset class.

**Long-Term Capital Lease Payable Governmental Funds:**

\$250,000 April 1, 2005 Iberville Parish Fire District #1 capital lease payable \$7,811 at an interest rate of 4.54% per annum. Retirements are made from the Fire District #1 Special Revenue Fund.	<u>\$ 73,443</u>
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<b>Total Long Term Capital Lease Payable Governmental Funds</b>	<b><u>\$73,443</u></b>
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**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**E. Leases (Continued)**

**Operating Lease**

The Parish Council has an operating lease with IESI, Inc. to perform the work required to collect and dispose of all residential solid waste and boom truck service in all of Iberville Parish for the (Consumer Price Indexed) cost of \$226,099 per month for a 4 year period beginning January 1, 2012, ending December 31, 2015. The cost for the calendar year 2012 was \$14.84 per household for residential solid waste and \$3.20 per household for residential boom truck service with a total of 11,877 households. The minimal annual requirements under the non-cancelable lease are \$2,571,133. We changed frequency of collection from twice per week to once per week which decreased the contract price by 9.3%.

**F. Changes in General Long-Term Obligations**

The following is a summary of long-term obligation transactions for the year ended December 31, 2012:

Governmental Fund Long-term debt outstanding at December 31, 2012, as shown in the general long-term obligations, is comprised of the following individual balances:

**Long term notes/Bonds payable – Primary and Component Unit Governmental Funds:**

**Primary Government**

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Due in More Than One Year</i>	<i>Due Within One Year</i>	<i>Total</i>
<b>Governmental activities:</b>						
<b>Primary Government</b>						
Notes payable	\$ 300,000	\$ -	\$ (300,000)	\$ -	\$ -	\$ -
Capital Lease Payable	156,922	-	(83,479)	45,056	28,387	73,443
Revenue Bonds Payable	18,880,000	-	(925,000)	16,985,000	970,000	17,955,000
Compensated absences	1,243,474	-	(396,221)	847,253	-	847,253
<b>Total Primary Government</b>	<b>20,580,396</b>	<b>-</b>	<b>(1,704,700)</b>	<b>17,877,309</b>	<b>998,387</b>	<b>18,875,696</b>
<b>Component Units</b>						
Notes payable	30,000	100,000	(15,000)	91,000	24,000	24,000
Compensated absences	233,839	8,388	(4,106)	-	238,121	329,121
<b>Total Component Units</b>	<b>263,839</b>	<b>108,388</b>	<b>(19,106)</b>	<b>91,000</b>	<b>262,121</b>	<b>353,121</b>
<b>Total governmental activity</b>						
Long-term liabilities	<u>\$ 20,844,235</u>	<u>\$ 108,388</u>	<u>\$ (1,723,806)</u>	<u>\$ 17,968,309</u>	<u>\$ 1,260,508</u>	<u>\$ 19,228,817</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Changes in General Long-Term Obligations (Continued)**

\$12,000,000 February 1, 2007 Sales Tax Revenue bonds with a net interest cost of 4.244% is payable on February 1, 2008 and semiannually thereafter on February 1<sup>st</sup> and August 1<sup>st</sup> of each year. The bonds maturing February 1, 2027, and thereafter, are callable for redemption by the Issuer in full or in part at any time on or after February 1, 2007. Principal and interest will be serviced from a Sales Tax Revenue Debt Service Fund. \$10,270,000

\$8,970,000 April 1, 2009 Sales Tax Revenue bonds with a net interest cost of 4.17% is payable on August 1, 2009 and annually thereafter on February 1<sup>st</sup> and August 1<sup>st</sup> of each year. The bonds maturing February 1, 2024, and thereafter, are callable for redemption by the Issuer in full or in part at any time on or after February 1, 2019. Principal and interest will be serviced from a Sales Tax Revenue Debt Service Fund. \$ 7,685,000

**Total Long Term Notes/Bonds Payable Primary Government \$ 17,955,000**

**Long Term Notes Payable/Lease Payable Component Units**

\$100,000 May 26, 2004 Iberville Parks and Recreation Department notes due in annual installments of \$10,000 through March of 2011, and \$15,000 until March of 2013: interest at a net cost of 4.418% due semiannually on September 1<sup>st</sup> and March 1<sup>st</sup> of each year through March 1, 2013. Retirements are made from the Iberville Parks and Recreation component unit governmental special revenue fund. \$ 15,000

\$100,000 September 25, 2012 Iberville Parks and Recreation Department notes due in annual installments of \$9,000 through March 2016, \$10,000 through March of 2019 and \$11,000 through March of 2022. Interest at net cost of 2.3% due semiannually on March 1<sup>st</sup> and September 1<sup>st</sup> of each year through March 1, 2022. Retirements are made from the Iberville Parks and Recreation component unit governmental special revenue fund. \$ 100,000

**Total Long Term Notes/Lease Payable Component Units \$ 115,000**

**Total Long Term Notes/Bonds Payable Primary and Component Unit Governmental Funds \$ 18,070,000**

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Changes in General Long-Term Obligations (Continued)**

	<i>Beginning</i>			<i>Due in More</i>	<i>Due Within</i>	
	<i>Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>than one Year</i>	<i>One Year</i>	<i>Total</i>
<i>Business Type Activity</i>						
Component Units						
Revenue bonds payable	<u>1,981,215</u>	<u>1,370,000</u>	<u>(72,830)</u>	<u>3,278,385</u>	<u>72,553</u>	<u>3,350,938</u>
Total Component Units	<u>1,981,215</u>	<u>1,370,000</u>	<u>(72,830)</u>	<u>3,278,385</u>	<u>72,553</u>	<u>3,350,938</u>

**Revenue bonds/Notes – Proprietary Component Units:**

\$1,500,000 August 4, 2010, Department of Agriculture Farmers Home Administration is the holder of revenue bonds that bear an interest at the rate of 4.5% payable semi-annually on February 1<sup>st</sup> and August 1<sup>st</sup> of each year. The bonds mature in the year 2033. \$ 1,354,006

\$2,150,000 October 26, 2004, waterworks serial bonds due in semi-annual installments of \$50,000 to \$75,000 through August 1, 2033; interest at 4.453 per cent. Retirements are made from Waterworks District No. 3 Enterprise Fund. \$ 1,575,000

\$419,000 April 5, 1999, waterworks note payable in annual installments of \$23,800 through February 10, 2040; interest at 4.875 per cent. Retirements are made from the Water District No. 3 Enterprise Fund. \$ 349,379

Total Long Revenue Bonds/Notes Payable-Proprietary Component Units \$ 3,278,385

The annual requirements to amortize all debt outstanding as of December 31, 2012, which includes principal payments on notes and certificate of indebtedness and principal and interest on revenue bonds (Business-type Activities Only) are as follows:

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Changes in General Long Term Obligations (Continued)**

<b>Primary Government</b>	<b>Sales Tax Revenue</b>	<b>Capital Lease Payable</b>	<b>Total</b>
	<b>Bonds Payable</b>	<b>Governmental</b>	
2013	970,000	28,387	998,387
2014	1,015,000	29,697	1,044,697
2015	1,065,000	15,359	1,080,359
2016	1,120,000		1,120,000
2017	1,170,000		1,170,000
2018-2027	12,615,000	-	12,615,000
<b>Total</b>	<b>\$ 17,955,000</b>	<b>\$ 73,443</b>	<b>\$ 18,028,443</b>

<b>Component Units:</b>	<b>Revenue</b>	<b>Certificates of Indebtedness</b>	<b>Total</b>
	<b>Bonds/Notes Business Type</b>		
2013	226,032	24,000	250,032
2014	224,258	9,000	233,258
2015	222,482	9,000	231,482
2016	225,607	10,000	235,607
2017	223,545	10,000	233,545
2018-2021	897,270	42,000	939,270
2022-2025	893,510	11,000	904,510
2026-2029	909,400		909,400
2030-2040	1,638,375		1,638,375
2041-2051	872,742	-	872,742
<b>Total</b>	<b>\$ 6,333,221</b>	<b>\$ 115,000</b>	<b>\$ 6,448,221</b>

The United States Department of Agriculture Farmers Home Administration is the holder of water revenue bonds August 4, 2010, which amounted to \$1,500,000. The bonds bear interest at a rate of 4.25%, payable annually on February 1<sup>st</sup> of each year. Maturity is in the fiscal year of 2051.

As a result of the refinancing, Water District #3 issued Revenue Refunding Bonds dated October 26, 2004. The United States Department of Agriculture Farmers Home Administration is the holder of the water revenue bonds, which amounted to \$2,150,000. The bonds bear an interest rate of 4.453%, payable semiannually on February 1<sup>st</sup> and August 1<sup>st</sup> of each year. Maturity is in the fiscal year 2033.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**F. Changes in General Long-Term Obligations (Continued)**

Water District #3 revenue bonds had principal outstanding in the amount of \$3,350,938 at December 31, 2012. Total interest obligations through the year 2051 amount to \$2,982,283 bringing total principal and interest related to these obligations to \$6,333,221.

**G. Compensated Absences**

At December 31, 2012, employees of the Parish Council governmental funds and relative governmental component units have accumulated and vested \$1,085,374 (Primary government – \$847,253, Iberville Parks and Recreation - \$91,165 and Iberville Library \$146,956) of employee leave benefits, which was computed in accordance with GASB Codification Section C60. The leave liability for employees of the Enterprise Funds is accounted for within the funds. The following funds are used to liquidate leave liability: General Fund, Emergency Preparedness, Drainage Maintenance, Substance Abuse, Visitor Enterprise, Public Building Maintenance, Sales Tax Roads, Solid Waste, Emergency 911 and Social Services. Because of the relinquishment of the Head Start Program, Iberville recognized a significant decrease in the compensated absences liability at year-end.

**H. Wireless 911 Implementation and Service Charge**

On July 26, 1996 the FCC released its *Report and Order on Enhanced 9-1-1 Emergency calling systems* (Docket No. 94-102) which created rules for a two phased implementation of wireless E9-1-1. Phase 1 required that with each 9-1-1 call, the wireless carrier must give the Public Safety Answering Point (PSAP) a 10 digit callback number and location data of the specific cell site or cell sector where the call was originated. Phase 2 requires the wireless carrier to provide more precise location information. Iberville Parish completed both Phase 1 and Phase 2 implementation during fiscal year 2002. All 2012 expenditures were for operation. Iberville Parish collected \$187,050 in service charges for the operation of Wireless 911 services for the period ending December 31, 2012.

**I. Deficit Unrestricted Net Assets**

There were no Deficit Unrestricted Net Position at December 31, 2012.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**J. Tax Collections Received on Behalf of Other Taxing Authorities**

<u>Taxing Jurisdictions</u>	<u>Total Collections</u>	<u>Cost of Collections</u>	<u>Final Distributions</u>
Iberville Parish School Board - 1% Sales and Use Tax	\$ 8,974,763.40	\$ 178,780.69	\$ 8,795,982.71
Iberville Parish School Board - 2/3% Sales and Use Tax	\$ 5,977,377.93	\$ 119,071.85	\$ 5,858,306.08
Iberville Parish School Board - 1/3% Sales and Use Tax	\$ 2,997,627.15	\$ 59,713.16	\$ 2,937,913.99
City Of St. Gabriel - 1% City Sales and Use Tax	\$ 1,528,451.46	\$ 30,219.62	\$ 1,498,231.84
Iberville Parish Tourism Commission - 2% Hotel Tax	\$ 47,684.57	\$ 936.25	\$ 46,748.32
<b>Totals</b>	<b>\$ 19,525,904.51</b>	<b>\$ 388,721.57</b>	<b>\$ 19,137,182.94</b>

**K. Special Items**

On April 1, 2012 Water District #4 was abolished and all Assets were transferred to the Iberville Utility Department. A compiled financial report was issued on March 31, 2012. This report can be obtained through the following contact;

Department of Finance  
Iberville Parish  
PO Box 389  
Plaquemine, LA 70765-0389  
Phone: (225) 687-5190

The District was consolidated and transferred to the Iberville Utility Department in a effort to eliminate a duplication of government services, extinguish debt and eliminate a long standing property tax.

Assets of \$2,269,990, Liabilities of \$24,983 and Net Position of \$2,245,007 were transferred to Statement A and B on pages 17 and 18 of this report.



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**K. Special Items**

On October 1, 2012 Water District #2 was abolished and all Assets were transferred to the Iberville Utility Department. A compiled financial report and audit was completed for the eleven months ended September 30, 2012. This audit resulted in a disclaimer of opinion. The Iberville Utility Department took control of the management of the district and resolved all issues related to the disclaimer.

A copy of the report can be obtained through the following contact:

Department of Finance  
Iberville Parish  
PO Box 389  
Plaquemine, LA 70765-0389  
Phone: (225) 687-5190

The District was consolidated and transferred to the Iberville Utility Department in an effort to fully comply with financial accountability standards and correct all issues related to the Disclaimer of Opinion.

Assets of \$4,677,666, Liabilities of \$295,655 and Net Position of \$4,382,011 were transferred to Statement A and B on pages 17 and 18 of this report.

Detail of Special Item as reflected on Statement B of this report

Water District #2 - September 30, 2012 – Total Net Position	\$4,382,011
Water District #4 – March 31, 2012 – Total Net Position	<u>2,245,007</u>
Total Special Items Statement B	<u>\$6,627,018</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**L. Changes in Agency Funds**

The following is a summary of the agency fund balance transactions for the year ended December 31, 2012:

	<b><u>Sales Tax</u></b>
<b>Balance January 1, 2012</b>	<b>NONE</b>
<b>Additions:</b>	
Sales and use tax collections	\$ 45,582,039
Occupational license collections	387,908
Interest and penalties	<u>3,791</u>
<b>Total</b>	<b><u>\$ 45,973,738</u></b>
<b>Reductions:</b>	
<b>Transferred or due to:</b>	
Iberville parish council:	
Collection expense	\$ 859,547
1% tax	4,424,685
2/3% tax	3,635,316
1% tax	3,996,685
Solid Waste - 1/3%	2,936,730
Occupational license	387,908
School Board, sheriff, and municipalities	<u>29,732,867</u>
<b>Total</b>	<b><u>\$ 45,973,738</u></b>
<b>Balance at December 31, 2012</b>	<b><u><u>NONE</u></u></b>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**M. Litigation**

At December 31, 2012 the Parish Council is involved in litigation, which is covered by insurance. According to legal counsel, the litigation should not cause a loss to the Parish Council. Consequently, in accordance with the criteria for accrual under GASB Codification Section C50 and SFAS 5, no amount is accrued in this report.

**N. Pension Plan**

Substantially all employees of the Iberville Parish Council and other parish component units are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All Parish Council and component unit employees eligible for participation is members of Plan A. Iberville Waterworks Districts No. 3 does not have a pension plan.

All permanent employees working at least 28 hours per week and who are paid wholly or in part from Parish Council funds, and all elected Parish Council officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 7 years of credited service, at or after age 55 with 25 years of credited service, or at any age with 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 % of their final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 % of the final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3% of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months, which produce the highest average. Employees who terminate with at least the amount of credited service stated previously, and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**O. Pension Plan (Continued)**

The following provides certain disclosures for the Parish Council and the retirement system that are required by GASB Codification Section P20. 129. The contribution percentages are based on prior year. Current year information is unavailable.

**Year Ended December 31, 2012**

<b>Iberville Parish Council</b>	<b>Plan A</b>
Total current year payroll	\$ 5,535,664
Total current year covered payroll (regular)	5,441,921
Total current year covered payroll (DROP)	622,711
Contributions:	
Required by statute:	
Employees	9.50% \$ 516,983
Employer	<u>15.75%</u> <u>857,103</u>
<b>Total</b>	<u>25.25%</u> <u>\$ 1,374,086</u>
Actual:	
Employees	9.50% \$ 516,982
Employer	<u>15.75%</u> <u>857,103</u>
<b>Total</b>	<u>25.25%</u> <u>\$ 1,374,085</u>
Actuarially required:	
Employees	9.50% \$ 516,982
Employer	<u>15.75%</u> <u>857,103</u>
<b>Total</b>	<u>\$ 1,374,085</u>
Percent of employer's actuarially required to contribute to all participating employers	1.05%

Our Employee and Employer required percentages for each of the 2 years preceding 2012 were as follows:

	<u>Actually Contributed</u>
2010 Employee	9.50 %
2010 Employer	12.75%
2011 Employee	9.59 %
2011 Employer	12.75%

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**O. Pension Plan (Continued)**

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2012, comprehensive annual financial report. The Parish Council does not guarantee the benefits granted by the System.

The pension plan annual report can be obtained by contacting Parochial Retirement at following mailing address or phone number:

Parochial Retirement  
P.O. Box 14619  
Baton Rouge, LA 70898  
(225) 928-1361

**P. Other Post –Employment Benefits**

**Post-employment benefits**

The Iberville Parish Council provides retired employees with the opportunity to continue their health care and life insurance benefits. The retirees who have not reached age 65 may receive their health insurance at half cost for a maximum of five (5) years or until they reach age 65. Other retirees have the option of continuing this coverage at their own cost. Life insurance is provided at the option of retirees at their own cost. The cost to the Parish Council at this time is inconsequential and is funded on a pay-as-you-go basis.

**Plan Description** – The Iberville Parish Council's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. Complete plan provisions are included in the official plan documents.

Life insurance coverage is available to retirees and the blended rate (active and retired) is \$0.31 per \$1,000 of insurance. The retiree pays 100% of the "cost" of the retiree life insurance, but it is based on the blended rate. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Retiree insurance coverage amounts are a flat \$10,000.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**P. Other Post –Employment Benefits (Continued)**

**Contribution Rates** – Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Fund Policy** – Until 2008, the Iberville Parish Council recognized the cost of providing post-employment medical and life insurance benefits (the Iberville Parish Council's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2012, the Iberville Parish Council's portion of health care and life insurance funding cost for retired employees totaled \$39,072 and \$5,582, for the Parish Library.

Effective January 1, 2008, the Iberville Parish Council implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

**Annual Required Contribution** – The Iberville Parish Council's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	<u>Parish Council</u>	<u>Parish Library</u>
Normal cost	\$ 41,319	\$ 6,812
30-year UAL amortization amount	55,250	9,671
Annual required contribution (ARC)	<u>\$ 96,569</u>	<u>\$ 16,483</u>

**Net Post-employment Benefit Obligation (Asset)** – The table below shows the Iberville Parish Council's Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending December 31:

	<u>Parish Council</u>	<u>Parish Library</u>
Beginning Net OPEB Obligation	\$ 384,277	\$ 49,715
Annual required contribution	96,569	16,483
Interest on Net OPEB Obligation	15,371	1,989
ARC Adjustment	<u>(22,223)</u>	<u>(2,875)</u>
OPEB Cost	89,717	15,597
Contribution to Irrevocable Trust	-	-
Current year retiree premium	<u>(39,072)</u>	<u>(5,582)</u>
Change in Net OPEB Obligation	50,645	10,015
Ending Net OPEB Obligation	<u>\$ 434,922</u>	<u>\$ 59,730</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**P. Other Post –Employment Benefits (Continued)**

The following table shows the Iberville Parish Council's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability for last year and this year:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
Parish Council	\$ 89,717	43.55%	\$ 434,922
Parish Library	\$ 15,597	35.79%	\$ 59,730

**Funded Status and Funding Progress** – In 2012, the Iberville Parish Council made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2012 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2012 was \$993,598 (Parish Council), and \$173,888 (Parish Library), which is defined as that portion, as determined by a particular actuarial cost method (the Iberville Parish Council uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	<u>Parish Council</u>	<u>Parish Library</u>
Actuarial Accrued Liability (AAL)	\$ 993,598	\$ 173,888
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Act. Accrued Liability (UAAL)	\$ 993,598	\$ 173,888
 Funded Ratio (AVP/AAL)	 0.00%	 0.00%
 Covered Payroll (active plan members)	 \$ 4,818,285	 \$ 613,979
UAAL as a percentage of covered payroll	20.62%	28.32%

**Actuarial Methods and Assumptions** – Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Iberville Parish Council and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Iberville

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**P. Other Post –Employment Benefits (Continued)**

Parish Council and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Iberville Parish Council and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method.** The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

**Actuarial Value of Plan Assets.** There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate.** An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 4%.

**Post employment Benefit Plan Eligibility Requirements.** Based on past experience, it has been assumed that entitlement to benefits will commence five years after eligibility to enter the D.R.O.P., as described above under "Plan Description". Medical benefits are provided to employees upon actual retirement.

**Investment Return Assumption (Discount Rate).** GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate.** The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**P. Other Post –Employment Benefits (Continued)**

Method of Determining Value of Benefits – The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 50% of the cost of the medical insurance for the retirees only (not for dependents). The rates provided applicable before age 65 are "blended" rates. Since GASB 45 mandates that "unblended" rates be used, we have estimated the "unblended" rates for two broad groups: active and retired before Medicare eligibility. It has been assumed that the retiree rate before Medicare eligibility is 130% of the blended rate. Medical coverage is paid for by the employer until attainment of age 65, but not for more than five years after retirement.

**Inflation Rate.** Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

**Projected Salary Increases.** This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases.** The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

Below is a summary of the Parish and Library OPEB cost and contributions for the last three fiscal calendar years.

	OPEB Costs and Contributions		
	FY 2010	FY 2011	FY 2012
OPEB Cost	\$ 115,258	\$ 118,832	\$ 105,314
Contribution	-	-	-
Retiree premium	19,876	20,671	33,490
Total contribution and premium	19,876	20,671	33,490
Change in net OPEB obligation	\$ 95,382	\$ 98,161	\$ 71,824
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	17.24%	17.40%	31.80%

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Notes to the Financial Statements**  
**December 31, 2012**

**NOTE 4 – DETAILED NOTES ON ALL FUNDS (Continued)**

**Q. Restatement of Beginning Net Position**

Iberville Parish Utility fund's beginning net position was restated because of an adjustment to prior period inventory balances.

**R. New Accounting Pronouncements**

GASB 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, implemented this year provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. The Statement of Net Assets is renamed the Statement of Net Position and includes four components: assets, deferred outflows of resources, liabilities and deferred inflows of resources. This pronouncement was implemented during the year ended December 31, 2012.

GASB 65, *Items Previously Reported as Assets and Liabilities*, will be effective for the Iberville Parish Council beginning with its year ending December 31, 2013. This statement required certain items that are currently reported as assets and liabilities to be reclassified as deferred outflows of resources, deferred inflows of resources, or current period outflows and inflows.

**S. Subsequent Events**

These financial statements considered subsequent events through June 17, 2013. Iberville entered into a contract to construct a Medical Facility in Plaquemine, Louisiana on June 6, 2013. The total contract amount is \$19,680,000 paid from federal funding. We expect the contract to be complete by June of 2015.

This page contains no  
financial data.

# **REQUIRED SUPPLEMENTARY INFORMATION**



**IBERVILLE OCHSNER MEDICAL FACILITY  
MAIN LOBBY**

## IBERVILLE PARISH COUNCIL

## SCHEDULE 1

Plaquemine, Louisiana

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual

## GENERAL FUND

For The Year Ended December 31, 2012

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 765,000	\$ 950,000	\$ 943,871	\$ (6,129)
Sales	3,860,000	2,720,000	3,436,163	716,163
Franchise	50,000	100,000	101,889	1,889
Alcoholic beverage	15,000	15,000	17,326	2,326
Gaming	135,000	135,000	140,008	5,008
Licenses and permits	365,000	372,000	395,272	23,272
Intergovernmental:				
Federal	48,000	48,000	246,167	198,167
State	1,277,000	1,100,000	1,125,140	25,140
Local	151,389	76,389	76,389	-
Charges for services	26,700	11,700	20,049	8,349
Use of money and property	16,600	16,600	24,400	7,800
Insurance fees	1,600,000	1,650,000	1,612,278	(37,722)
Other revenues	1,487,721	1,510,938	1,431,736	(79,202)
<b>Total revenues</b>	<u>9,797,410</u>	<u>8,705,627</u>	<u>9,570,688</u>	<u>865,061</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Salaries and benefits	1,679,418	1,685,820	1,867,037	(181,217)
Other program expenditures	2,703,113	3,107,654	3,084,870	22,784
Public safety				
Salaries and benefits	457,707	461,722	436,600	25,122
Other program expenditures	996,633	1,137,337	1,178,090	(40,753)
Public works				
Salaries and benefits	1,126,583	1,128,029	1,082,952	45,077
Other program expenditures	52,800	61,300	63,607	(2,307)
Health and welfare				
Salaries and benefits	977,166	987,423	981,465	5,958
Other program expenditures	569,659	581,902	775,507	(193,605)
Economic development				
Other program expenditures	184,400	185,900	185,722	178
Culture and recreation				
Salaries and benefits	97,917	126,246	103,309	22,937
Other program expenditures	86,700	36,800	39,296	(2,496)
Capital outlay	27,000	8,500	29,753	(21,253)
<b>Total expenditures</b>	<u>8,959,096</u>	<u>9,508,633</u>	<u>9,828,208</u>	<u>(319,575)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>838,314</u>	<u>(803,006)</u>	<u>(257,520)</u>	<u>545,486</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	25,000	36,791	36,755	(36)
Transfers out	(704,125)	(390,000)	(351,960)	38,040
Sale of fixed assets	-	-	-	-
<b>Total other financing sources and uses</b>	<u>(679,125)</u>	<u>(353,209)</u>	<u>(315,205)</u>	<u>38,004</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>159,189</u>	<u>(1,156,215)</u>	<u>(572,725)</u>	<u>583,490</u>
<b>FUND BALANCES - BEGINNING</b>	<u>2,998,366</u>	<u>2,998,366</u>	<u>2,998,366</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 3,157,555</u>	<u>\$ 1,842,151</u>	<u>\$ 2,425,641</u>	<u>\$ 583,490</u>

## IBERVILLE PARISH COUNCIL

## SCHEDULE 2

Plaquemine, Louisiana

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual

## DRAINAGE MAINTENANCE

For The Year Ended December 31, 2012

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 2,000,000	\$ 2,300,000	\$ 2,355,663	\$ 55,663
Sales				
Franchise				
Alcoholic beverage				
Gaming				
Licenses and permits				
Intergovernmental:				
Federal			91,023	91,023
State	55,000	55,000	58,181	3,181
Local				
Charges for services				
Use of money and property	4,000	2,000	661	(1,339)
Insurance fees				
Other revenues				
In-Kind				
Fines and forfeitures				
Drug forfeitures	-	-	-	-
<b>Total revenues</b>	<u>2,059,000</u>	<u>2,357,000</u>	<u>2,505,528</u>	<u>148,528</u>
<b>EXPENDITURES</b>				
Current:				
Housing assistance payments				
General government				
Public safety				
Public works				
Salaries and benefits	1,241,363	1,299,501	1,279,686	19,815
Other program expenditures	742,100	787,100	779,349	7,751
Health and welfare				
Economic development				
Culture and recreation				
Debt service:				
Principal				
Interest				
Bond issuance costs				
Advance refunding escrow				
In-Kind				
Capital outlay	200,000	50,000	29,460	20,540
<b>Total expenditures</b>	<u>2,183,463</u>	<u>2,136,601</u>	<u>2,088,495</u>	<u>48,106</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(124,463)</u>	<u>220,399</u>	<u>417,033</u>	<u>196,634</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Loan proceeds				
Transfers out				
Sale of fixed assets	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(124,463)</u>	<u>220,399</u>	<u>417,033</u>	<u>196,634</u>
<b>FUND BALANCES - BEGINNING</b>	<u>1,437,592</u>	<u>1,437,592</u>	<u>1,437,592</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,313,129</u>	<u>\$ 1,657,991</u>	<u>\$ 1,854,625</u>	<u>\$ 196,634</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual**  
**PUBLIC BUILDING MAINTENANCE**  
**For The Year Ended December 31, 2012**

**SCHEDULE 3**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,200,000	\$ 1,397,000	\$ 1,354,730	(42,270)
Sales	1,250,000	1,250,000	1,250,000	-
Franchise				
Alcoholic beverage				
Gaming				
Licenses and permits				
Intergovernmental:				
Federal	-	-	749	749
State				
Local				
Charges for services		500	781	281
Use of money and property	500	500	2	(498)
Insurance fees				
Other revenues	1,500	1,500	1,500	-
In-Kind				
Fines and forfeitures				
Drug forfeitures	-	-	-	-
<b>Total revenues</b>	<u>2,452,000</u>	<u>2,649,500</u>	<u>2,607,762</u>	<u>(41,738)</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Salaries and benefits	615,557	628,989	574,937	54,052
Other program expenditures	523,700	605,850	702,515	(96,665)
Public safety				
Salaries and benefits	10,848	5,839	5,839	-
Other program expenditures	280,700	376,400	389,792	(13,392)
Public works				
Other program expenditures	10,000	10,000	11,754	(1,754)
Health and welfare				
Salaries and benefits	47,222	31,310	30,040	1,270
Other program expenditures	162,240	229,240	265,292	(36,052)
Economic development				
Salaries and benefits	21,367	20,126	19,407	719
Other program expenditures	24,500	25,500	31,932	(6,432)
Culture and recreation				
Salaries and benefits	45,162	45,627	45,020	607
Other program expenditures	138,310	185,210	128,367	56,843
Debt service:				
Principal				
Interest				
Bond issuance costs				
Advance refunding escrow				
In-Kind				
Capital outlay	30,000	35,000	10,780	24,220
<b>Total expenditures</b>	<u>1,909,606</u>	<u>2,199,091</u>	<u>2,215,675</u>	<u>(16,584)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>542,394</u>	<u>450,409</u>	<u>392,087</u>	<u>(58,322)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Loan proceeds				
Transfers out				
Sale of fixed assets	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>542,394</u>	<u>450,409</u>	<u>392,087</u>	<u>(58,322)</u>
<b>FUND BALANCES - BEGINNING</b>	<u>176,712</u>	<u>176,712</u>	<u>176,713</u>	<u>1</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 719,106</u>	<u>\$ 627,121</u>	<u>\$ 568,800</u>	<u>\$ (58,321)</u>

## IBERVILLE PARISH COUNCIL

## SCHEDULE 4

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual

SALES TAX ROADS

For The Year Ended December 31, 2012

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	-
Sales	2,300,000	2,500,000	2,654,811	154,811
Franchise				
Alcoholic beverage				
Gaming				
Licenses and permits				
Intergovernmental:				
Federal			18,207	18,207
State				
Local				
Charges for services			1,114	1,114
Use of money and property	3,000	1,500	1,251	(249)
Insurance fees				
Other revenues	500,000	501,000	719,954	218,954
In-Kind				
Fines and forfeitures				
Drug forfeitures	-	-	-	-
<b>Total revenues</b>	<u>2,803,000</u>	<u>3,002,500</u>	<u>3,395,337</u>	<u>392,837</u>
<b>EXPENDITURES</b>				
Current:				
Housing assistance payments				
General government				
Public safety				
Public works				
Salaries and benefits	1,131,392	1,185,107	1,184,551	556
Other program expenditures	1,240,015	1,311,565	1,314,618	(3,053)
Health and welfare				
Economic development				
Culture and recreation				
In-Kind				
Capital Outlay	-	-	39,647	(39,647)
Debt service				
Principal				
Interest	-	-	-	-
<b>Total expenditures</b>	<u>2,371,407</u>	<u>2,496,672</u>	<u>2,538,816</u>	<u>(42,144)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>431,593</u>	<u>505,828</u>	<u>856,521</u>	<u>350,693</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
Loan proceeds				
Transfers out	-	-	(165,744)	(165,744)
Sale of fixed assets	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>(165,744)</u>	<u>(165,744)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>431,593</u>	<u>505,828</u>	<u>690,777</u>	<u>184,949</u>
<b>FUND BALANCES - BEGINNING</b>	<u>716,405</u>	<u>716,405</u>	<u>716,405</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,147,998</u>	<u>\$ 1,222,233</u>	<u>\$ 1,407,182</u>	<u>\$ 184,949</u>



## IBERVILLE PARISH COUNCIL

## SCHEDULE 5

Plaquemine, Louisiana

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual

## SOLID WASTE

For The Year Ended December 31, 2012

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	-
Sales	2,500,000	2,900,000	2,936,730	36,730
Franchise				
Alcoholic beverage				
Gaming				
Licenses and permits				
Intergovernmental:				
Federal			25,562	25,562
State				
Local				
Charges for services				
Use of money and property	12,000	3,000	2,909	(91)
Insurance fees				
Other revenues	1,000	11,000	10,451	(549)
In-Kind				
Fines and forfeitures				
Drug forfeitures	-	-	-	-
<b>Total revenues</b>	<u>2,513,000</u>	<u>2,914,000</u>	<u>2,975,652</u>	<u>61,652</u>
<b>EXPENDITURES</b>				
Current:				
Housing assistance payments				
General government				
Public safety				
Public works				
Salaries and benefits	168,485	175,520	168,485	7,035
Other program expenditures	3,472,350	3,134,266	3,243,799	(109,533)
Health and welfare				
Economic development				
Culture and recreation				
Debt service:				
Principal				
Interest				
Bond issuance costs				
Advance refunding escrow				
In-Kind				
Capital outlay	-	25,000	24,255	745
<b>Total expenditures</b>	<u>3,640,835</u>	<u>3,334,786</u>	<u>3,436,539</u>	<u>(101,753)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,127,835)</u>	<u>(420,786)</u>	<u>(460,887)</u>	<u>(40,101)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
Loan proceeds				
Transfers out				
Sale of fixed assets	-	-	-	-
Total other financing sources and uses	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>(1,127,835)</u>	<u>(420,786)</u>	<u>(460,887)</u>	<u>(40,101)</u>
<b>FUND BALANCES - BEGINNING</b>	<u>2,655,495</u>	<u>2,655,495</u>	<u>2,655,495</u>	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,527,660</u>	<u>\$ 2,234,709</u>	<u>\$ 2,194,608</u>	<u>\$ (40,101)</u>

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financial data.

# **SPECIAL REVENUE FUNDS**



**IBERVILLE OCHSNER MEDICAL FACILITY  
FRONT CORRIDOR**

## **NON-MAJOR SPECIAL REVENUE FUNDS**

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

**Bayou Pigeon Fire Department Fund** accounts for the operation of the volunteer fire department in the Bayou Pigeon area. Financing is provided by a state two percent fire insurance rebate program, sales tax revenue and interest earnings.

**Bayou Sorrel Fire Department Fund** accounts for the operation of the volunteer fire department in the Bayou Sorrel area. Financing is provided by a state two percent fire insurance rebate program, sales tax revenue and interest earnings.

**Bayou Goula Fire Department Fund** accounts for the operation of the volunteer fire department in the Bayou Goula area. Financing is provided by a state two percent fire insurance rebate program, sales tax revenue and interest earnings.

**Office of Emergency Preparedness Fund** accounts for the public protection during emergencies. Financing is provided by pro-rata appropriations from municipalities within the parish, Parish Council and a federal matching grant for administrative costs from the Federal Emergency Management Agency.

**Coroner's Office Fund** is used to provide financial assistance to the Coroner's office.

**Criminal Court Fund** accounts for fines and forfeitures of the district courts of the Eighteenth Judicial District, but only for that portion from Iberville Parish. Activities of the parishes of West Baton Rouge and Pointe Coupee are included in their respective reports. Expenditures are made from the fund on the motion of the District Attorney and approval of the District Judges.

**Visitor's Enterprise Fund** accounts for state funding dedicated to tourism in Iberville Parish.

## **NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

**President's Council on Drug Abuse Fund** provides for the operations of the substance abuse clinic which provides counseling for parish residents. Financing is provided by grants and Sales Tax Revenue

**East Side Fire District No. 1 Fund** accounts for the operations of the volunteer fire department in the eastern portion of the parish. Financing is provided by ad valorem taxes, the state two percent fire insurance rebate program, sales tax revenue and interest earnings.

**White Castle Fire Department Fund** accounts for the operation of the volunteer fire department in the White Castle area. Financing is provided by sales tax revenue grant and interest earnings.

**Parish Transportation Fund** accounts for the maintenance of all parish roads. Major financing is provided by the State of Louisiana Parish Transportation Fund and interest earnings.

**Vehicle and Equipment Replacement Fund** accounts for the sales taxes dedicated to the periodic replacement of Vehicles and Heavy Equipment.

**Bayou Blue Fire District No. 2 Fund** accounts for the operations of the volunteer fire department in portions of Ward 7 of the parish. Major financing is provided by ad valorem taxes, sales tax revenue and interest earnings.

**Child Care Food Fund** program accounts for federal funds received to initiate, maintain, or expand non-profit food service programs for children and other eligible people in non-residential child care or adult day institutions.

**Community Services Block Grant Fund** program accounts for federal funds that are used to reduce the causes and consequences of poverty within a community.

## **NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

**Community Service Utility Activity Fund (Low Income Home Energy Assistance Fund)** program accounts for federal funds that are used to help low-income people meet the costs of home energy.

**Head Start** accounts for federal funds received for early childhood development. This program was relinquished May 30, 2012.

**911 Telephone Assistance Fund** accounts for the 911 telephone enhancement project. Major financing is provided by user fees assessed on residential telephone service

**F.E.M.A. Utility Assistance Fund** accounts for federal funds used to provide assistance in the case of an emergency.

**Section 8 Housing Fund** (the Lower-Income Housing Assistance Program) accounts for federal funds that are used to help low-income families obtain decent, safe, and sanitary housing through a system of rental subsidies.

**Disaster Relief Fund** accounts for monetary donations following hurricane Katrina and Rita for emergency disaster relief. This fund is used to purchase food, medication and transportation, as well as any other emergency needs that may rise from any future disasters. This fund was used during 2008 to purchase basic needs such as ice and water following Hurricane Gustav. We expect 90% of the expenditures in this fund to be reimbursed by FEMA.

**18<sup>th</sup> JDC Drug Court Fund** accounts for operations of Eighteenth Judicial District Drug Court Funds to encourage abstinence and law-abiding behavior and reduce the recidivism of drug/alcohol offenders. This program is funded primarily by the Louisiana Supreme Court, but also receives funds from charges for services.

**Louisiana Recovery Authority Fund** accounts for federal funds used to provide recovery assistance the municipalities following damage from Hurricane Gustav in 2008. These funds are passed through the parish as a grant to each municipality..

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financial data.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Balance Sheet**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**December 31, 2012**

SCHEDULE 7

	<u>Bayou Pigeon Fire Department Fund</u>	<u>Bayou Sorrel Fire Department Fund</u>	<u>Bayou Goula Fire Department Fund</u>	<u>Office of Emergency Preparedness Fund</u>	<u>Coroner's Office Fund</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 497,133	\$ 382,584	\$ 37,006	\$ 227,919	\$ 15,079
Receivables (net of allowances)	10,022	10,022	10,022	79,436	495
Due from other funds					
Other assets	<u>8,250</u>	<u>6,750</u>	<u>5,000</u>	<u>407</u>	<u>375</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>515,405</u></b>	<b>\$ <u>399,356</u></b>	<b>\$ <u>52,028</u></b>	<b>\$ <u>307,762</u></b>	<b>\$ <u>15,949</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$ 6,737	\$ 4,985	\$ 10,024	\$ 74,068	\$ 10,073
Due to other funds					
Deferred revenues					
Bank overdraft					
Other payables	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,757</u>	<u>100</u>
<b>Total liabilities</b>	<b><u>6,737</u></b>	<b><u>4,985</u></b>	<b><u>10,024</u></b>	<b><u>77,825</u></b>	<b><u>10,173</u></b>
Fund balances:					
Nonspendable					
Restricted	508,668	394,371	42,004		
Committed				229,937	5,776
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balances</b>	<b><u>508,668</u></b>	<b><u>394,371</u></b>	<b><u>42,004</u></b>	<b><u>229,937</u></b>	<b><u>5,776</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>515,405</u></b>	<b>\$ <u>399,356</u></b>	<b>\$ <u>52,028</u></b>	<b>\$ <u>307,762</u></b>	<b>\$ <u>15,949</u></b>

Continued on next page



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Balance Sheet**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**December 31, 2012**

SCHEDULE 7

	<u>Criminal Court Fund</u>	<u>Visitor Enterprise Fund</u>	<u>President's Council On Drug Abuse Fund</u>	<u>East Side Fire District Number 1 Fund</u>	<u>White Castle Fire Department Fund</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 148,330	\$ 369,765	\$ 3,383	\$ 585,490	\$ 5,912
Receivables (net of allowances)	23,760	4,815	28,071	169,330	10,022
Due from other funds					
Other assets	<u>547</u>	<u>3,445</u>	<u>563</u>	<u>20,811</u>	<u>4,750</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>172,637</u></b>	<b>\$ <u>378,025</u></b>	<b>\$ <u>32,017</u></b>	<b>\$ <u>775,631</u></b>	<b>\$ <u>20,684</u></b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$ 56,831	\$ 12,993	\$ 15,569	\$ 4,330	\$ 20,684
Due to other funds					
Deferred revenues					
Bank overdraft					
Other payables	<u>2,283</u>	<u>5,928</u>	<u>6,554</u>	<u>6,071</u>	<u>-</u>
Total liabilities	<u>59,114</u>	<u>18,921</u>	<u>22,123</u>	<u>10,401</u>	<u>20,684</u>
Fund balances:					
Nonspendable					
Restricted	113,523	359,104		765,230	
Committed			9,894		
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>113,523</u>	<u>359,104</u>	<u>9,894</u>	<u>765,230</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>172,637</u></b>	<b>\$ <u>378,025</u></b>	<b>\$ <u>32,017</u></b>	<b>\$ <u>775,631</u></b>	<b>\$ <u>20,684</u></b>

Continued on next page

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Balance Sheet**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**December 31, 2012**

**SCHEDULE 7**

	<u>Parish Transportation Fund</u>	<u>Vehicle and Equipment Replacement Fund</u>	<u>Bayou Blue Fire District Number 2 Fund</u>	<u>Child Care Food Program Fund</u>	<u>Community Services Block Grant Fund</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 189,927	\$ 332,988	\$ 441,286	\$ -	\$ 3,561
Receivables (net of allowances)	61,136		100,958		1,240
Due from other funds					
Other assets	-	-	10,850	-	-
<b>TOTAL ASSETS</b>	<b>\$ 251,063</b>	<b>\$ 332,988</b>	<b>\$ 553,094</b>	<b>\$ -</b>	<b>\$ 4,801</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$ 1,114	\$ -	\$ 18,894	\$ -	-
Due to other funds					
Deferred revenues					
Bank overdraft					
Other payables	-	-	3,206	-	-
<b>Total liabilities</b>	<b>1,114</b>		<b>22,100</b>	<b>-</b>	<b>-</b>
Fund balances:					
Nonspendable					
Restricted	249,949		530,994	-	4,801
Committed		332,988			
Assigned	-	-	-	-	-
<b>Total fund balances</b>	<b>249,949</b>	<b>332,988</b>	<b>530,994</b>	<b>-</b>	<b>4,801</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 251,063</b>	<b>\$ 332,988</b>	<b>\$ 553,094</b>	<b>\$ -</b>	<b>\$ 4,801</b>

Continued on next page

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Balance Sheet**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**December 31, 2012**

SCHEDULE 7

	Community Services Utility Activity Fund	Head Start	E911 Fund	FEMA Utility Assistance Fund	Section 8 Housing Fund
<b>ASSETS</b>					
Cash and cash equivalents	\$ 658	\$ -	\$ 286,576	\$ 187	\$ 38,426
Receivables (net of allowances)			50,712		1,710
Due from other funds					
Other assets			14,316		
<b>TOTAL ASSETS</b>	<b>\$ 658</b>	<b>\$ -</b>	<b>\$ 351,604</b>	<b>\$ 187</b>	<b>\$ 40,136</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 21,923	\$ -	\$ -
Due to other funds					
Deferred revenues					
Bank overdraft					
Other payables	649	-	19,513	-	-
<b>Total liabilities</b>	<b>649</b>	<b>-</b>	<b>41,436</b>	<b>-</b>	<b>-</b>
Fund balances:					
Nonspendable					
Restricted	9	-	310,168	187	40,136
Committed					
Assigned	-	-	-	-	-
<b>Total fund balances</b>	<b>9</b>	<b>-</b>	<b>310,168</b>	<b>187</b>	<b>40,136</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 658</b>	<b>\$ -</b>	<b>\$ 351,604</b>	<b>\$ 187</b>	<b>\$ 40,136</b>

Continued on next page

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Balance Sheet**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**December 31, 2012**

**SCHEDULE 7**

	<b>Disaster Relief Fund</b>	<b>18 JDC Drug Court</b>	<b>Louisiana Recovery Authority</b>	<b>NON-MAJOR Total Special Revenue Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 79,513	\$ 63,374	\$ 68,237	\$ 3,777,334
Receivables (net of allowances)		36,217		597,968
Due from other funds				-
Other assets		500		76,564
<b>TOTAL ASSETS</b>	<b>\$ 79,513</b>	<b>\$ 100,091</b>	<b>\$ 68,237</b>	<b>\$ 4,451,866</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 693	\$ -	\$ 258,918
Due to other funds				-
Deferred revenues				-
Bank overdraft				-
Other payables		3,289		51,350
<b>Total liabilities</b>	<b>-</b>	<b>3,982</b>	<b>-</b>	<b>310,268</b>
<b>Fund balances:</b>				
Nonspendable				-
Restricted	79,513	96,109	68,237	3,563,003
Committed				578,595
Assigned				-
<b>Total fund balances</b>	<b>79,513</b>	<b>96,109</b>	<b>68,237</b>	<b>4,141,598</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 79,513</b>	<b>\$ 100,091</b>	<b>\$ 68,237</b>	<b>\$ 4,451,866</b>

**Concluded**

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, LA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended**  
**December 31, 2012**

**SCHEDULE 8**

	<u>Bayou Pigeon Fire Department Fund</u>	<u>Bayou Sorrel Fire Department Fund</u>	<u>Bayou Goula Fire Department Fund</u>	<u>Office of Emergency Preparedness Fund</u>	<u>Coroner's Office Fund</u>
<b>REVENUES</b>					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sale and use	121,177	121,177	121,177		200,000
Intergovernmental revenues:					
Federal				383,234	
State	3,556	5,207	4,186	716	
Local				75,547	
Fines and forfeitures					1,146
Charges for services					94,326
Use of money and property	622	473	37		27
Other revenues				2,043	100
In kind	-	-	-	-	-
<b>Total revenues</b>	<u>125,355</u>	<u>126,857</u>	<u>125,400</u>	<u>461,540</u>	<u>295,599</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	55,772	43,142	123,397	198,596	316,671
Public works					
Health and welfare					
Culture and recreation					
Economic development					
Other expenditures					
Capital outlay		29,363		273,797	
Debt service					
Principal		-			
Interest		-			
<b>Total expenditures</b>	<u>55,772</u>	<u>72,505</u>	<u>123,397</u>	<u>472,393</u>	<u>316,671</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>69,583</u>	<u>54,352</u>	<u>2,003</u>	<u>(10,853)</u>	<u>(21,072)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	8,660	8,660	8,660	-	
Sale of Assets					
Loan proceeds					
Operating transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>8,660</u>	<u>8,660</u>	<u>8,660</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>78,243</u>	<u>63,012</u>	<u>10,663</u>	<u>(10,853)</u>	<u>(21,072)</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>430,425</u>	<u>331,359</u>	<u>31,341</u>	<u>240,790</u>	<u>26,848</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 508,668</u>	<u>\$ 394,371</u>	<u>\$ 42,004</u>	<u>\$ 229,937</u>	<u>\$ 5,776</u>

Continued on next page

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, LA**  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
For the Year Ended  
December 31, 2012

SCHEDULE 8

	<u>Criminal Court Fund</u>	<u>Visitor Enterprise Fund</u>	<u>President's Council On Drug Abuse Fund</u>	<u>East Side Fire District Number 1 Fund</u>	<u>White Castle Fire Department Fund</u>
<b>REVENUES</b>					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	204,937	\$ -
Sale and use		46,748		121,177	121,177
Intergovernmental revenues:					
Federal			110,036	68	
State		94,392	-	25,362	15,464
Local					
Fines and forfeitures	449,406		75,785		
Charges for services			3,220	12,500	
Use of money and property	207			730	
Other revenues		4,728		18,389	
In kind	-	-	-	-	-
<b>Total revenues</b>	<u>449,613</u>	<u>145,868</u>	<u>189,041</u>	<u>383,163</u>	<u>136,641</u>
<b>EXPENDITURES</b>					
Current:					
General government	250,696				
Public safety	223,447			123,910	145,301
Public works					
Health and welfare			325,526		
Culture and recreation		374,201			
Economic development					
Other expenditures					
Capital outlay	21,296	1,152		5,735	
Debt service:					
Principal				27,134	
Interest	-	-	-	4,109	-
<b>Total expenditures</b>	<u>495,439</u>	<u>375,353</u>	<u>325,526</u>	<u>160,888</u>	<u>145,301</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(45,826)</u>	<u>(229,485)</u>	<u>(136,485)</u>	<u>222,275</u>	<u>(8,660)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in		250,000	50,000	8,660	8,660
Sale of Assets					
Loan proceeds					
Operating transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>250,000</u>	<u>50,000</u>	<u>8,660</u>	<u>8,660</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(45,826)</u>	<u>20,515</u>	<u>(86,485)</u>	<u>230,935</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>159,349</u>	<u>338,589</u>	<u>96,379</u>	<u>534,295</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 113,523</u>	<u>\$ 359,104</u>	<u>\$ 9,894</u>	<u>\$ 765,230</u>	<u>\$ -</u>

Continued on next page

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, LA**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended**  
**December 31, 2012**

**SCHEDULE 8**

	<u>Parish Transportation Fund</u>	<u>Vehicle and Equipment Replacement Fund</u>	<u>Bayou Blue Fire District Number 2 Fund</u>	<u>Child Care Food Program Fund</u>	<u>Community Services Block Grant Fund</u>
<b>REVENUES</b>					
Taxes					
Ad valorem	\$ -	\$ -	\$ 94,474	\$ -	\$ -
Sale and use		350,000	121,177		
Intergovernmental revenues:					
Federal				145,000	145,485
State	391,738		4,739		
Local					
Fines and forfeitures					
Charges for services					
Use of money and property	502		596		
Other revenues					
In kind	-	-	-	-	-
<b>Total revenues</b>	<u>392,240</u>	<u>350,000</u>	<u>220,986</u>	<u>145,000</u>	<u>145,485</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety			71,116		
Public works	308,312				
Health and welfare				145,000	145,485
Culture and recreation					
Economic development					
Other expenditures					
Capital outlay		26,500	4,870		
Debt service					
Principal			56,345		
Interest	-	-	8,162	-	-
<b>Total expenditures</b>	<u>308,312</u>	<u>26,500</u>	<u>140,493</u>	<u>145,000</u>	<u>145,485</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>83,928</u>	<u>323,500</u>	<u>80,493</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in			8,660		
Sale of Assets					
Loan proceeds					
Operating transfers out	(200,000)	-	-	(9,399)	-
<b>Total other financing sources (uses)</b>	<u>(200,000)</u>	<u>-</u>	<u>8,660</u>	<u>(9,399)</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(116,072)</u>	<u>323,500</u>	<u>89,153</u>	<u>(9,399)</u>	<u>-</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>366,021</u>	<u>9,488</u>	<u>441,841</u>	<u>9,399</u>	<u>4,801</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 249,949</u>	<u>\$ 332,988</u>	<u>\$ 530,994</u>	<u>\$ -</u>	<u>\$ 4,801</u>

Continued on next page

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, LA**  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
For the Year Ended  
December 31, 2012

SCHEDULE 8

	Community Services Utility Activity Fund	Head Start	E911 Fund	FEMA Utility Assistance Fund	Section 8 Housing Fund
<b>REVENUES</b>					
Taxes					
Ad valorem	\$ -		\$ -	\$ -	\$ -
Sale and use			300,000		
Intergovernmental revenues:					
Federal	281,278	1,293,185	2,569	12,632	125,220
State					
Local					
Fines and forfeitures					
Charges for services			340,490		
Use of money and property					
Other revenues		10,247	17,222		6,739
In kind	-	140,544	-	-	-
<b>Total revenues</b>	<u>281,278</u>	<u>1,443,976</u>	<u>660,281</u>	<u>12,632</u>	<u>131,959</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety			623,620		
Public works					
Health and welfare	253,922	1,443,976		12,495	132,190
Culture and recreation					
Economic development					
Other expenditures					
Capital outlay			1,266		
Debt service					
Principal					
Interest	-	-	-	-	-
<b>Total expenditures</b>	<u>253,922</u>	<u>1,443,976</u>	<u>624,886</u>	<u>12,495</u>	<u>132,190</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>27,356</u>	<u>-</u>	<u>35,395</u>	<u>137</u>	<u>(231)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in					
Sale of Assets					
Loan proceeds					
Operating transfers out	(27,356)	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(27,356)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>35,395</u>	<u>137</u>	<u>(231)</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>9</u>	<u>-</u>	<u>274,773</u>	<u>50</u>	<u>40,367</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 310,168</u>	<u>\$ 187</u>	<u>\$ 40,136</u>

Continued on next page



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, LA**  
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
For the Year Ended  
December 31, 2012

**SCHEDULE 8**

	<u>Disaster Relief Fund</u>	<u>18th JDC Drug Court</u>	<u>Louisiana Recovery Authority</u>	<u>NON-MAJOR Total Special Revenue</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ -	\$ -		\$ 299,411
Sale and use				1,623,810
Intergovernmental revenues:				
Federal			1,232,851	3,731,558
State		188,152		733,512
Local				75,547
Fines and forfeitures				526,337
Charges for services		18,846		469,382
Use of money and property				3,194
Other revenues		260	139,808	199,536
In kind	-	-	-	140,544
<b>Total revenues</b>	<u>-</u>	<u>207,258</u>	<u>1,372,659</u>	<u>7,802,831</u>
<b>EXPENDITURES</b>				
Current:				
General government		204,029	1,368,202	1,822,927
Public safety				1,924,972
Public works				308,312
Health and welfare				2,458,594
Culture and recreation				374,201
Economic development				-
Other expenditures				-
Capital outlay				363,979
Debt service				-
Principal				83,479
Interest	-	-	-	12,271
<b>Total expenditures</b>	<u>-</u>	<u>204,029</u>	<u>1,368,202</u>	<u>7,348,735</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>3,229</u>	<u>4,457</u>	<u>454,096</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				351,960
Sale of Assets				-
Loan proceeds				-
Operating transfers out	-	-	-	(236,755)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,205</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>-</u>	<u>3,229</u>	<u>4,457</u>	<u>569,301</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	79,513	92,880	63,780	3,572,297
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 79,513</u>	<u>\$ 96,109</u>	<u>\$ 68,237</u>	<u>\$ 4,141,528</u>

Concluded

# **DEBT SERVICE FUNDS**



**IBERVILLE OCHSNER MEDICAL FACILITY  
EXIT CORRIDOR**

## **NON-MAJOR DEBT SERVICE FUNDS**

**Sales Tax Bond Reserve Fund** accounts for bond reserve requirements in to relation to the \$12,000,000 sales tax revenue bonds issued in 2007 and the \$8,970,000 sales tax revenue bonds issued in 2009.

**Road Project Debt Service Fund** accounts for the debt serviced in relation to the \$1,800,000 certificate of indebtedness issued to provide the 2005 road program. This Fund will also be used to service future debt issued in relation to road rehabilitation.

This page contains no  
financial data.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Balance Sheet**  
**NON-MAJOR DEBT SERVICE FUNDS**  
**December 31, 2012**

**SCHEDULE 9**

	<u>Sales Tax Bond Reserve Fund</u>	<u>Road Project Debt Service Fund</u>	<u>NON-MAJOR Total Debt Service Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 888,528	\$ -	\$ 888,528
Cash with paying agents			
Receivables	-	-	-
Prepaid	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 888,528</u>	<u>\$ -</u>	<u>\$ 888,528</u>
 <b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Matured bonds and interest payable	-	-	-
<b>Total liabilities</b>	-	-	-
 Fund Balances:			
Restricted	888,528	-	888,528
<b>Total fund equity</b>	<u>888,528</u>	<u>-</u>	<u>888,528</u>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <u>\$ 888,528</u>	 <u>\$ -</u>	 <u>\$ 888,528</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**NON-MAJOR DEBT SERVICE FUNDS**  
**For the Year Ended**  
**December 31, 2012**

**SCHEDULE 10**

	<b>Sales Tax Bond Reserve Fund</b>	<b>Road Project Debt Service Fund</b>	<b>NON-MAJOR Total Debt Service Funds</b>
<b>REVENUES</b>			
Sales Tax	\$ -	\$ -	\$ -
Use of money and property	1,314	-	1,314
Other revenues	-	-	-
<b>Total revenues</b>	<u>1,314</u>	<u>-</u>	<u>1,314</u>
 <b>EXPENDITURES</b>			
General Government			-
Debt service:			
Principal retirement	-	300,000	300,000
Interest and bank charges	-	5,250	5,250
<b>Total expenditures</b>	<u>-</u>	<u>305,250</u>	<u>305,250</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,314</u>	<u>(305,250)</u>	<u>(303,936)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds (net)			-
Operating transfers in			-
Operating transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>1,314</u>	<u>(305,250)</u>	<u>(303,936)</u>
 <b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>887,214</u>	<u>305,250</u>	<u>1,192,464</u>
 <b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 888,528</u>	<u>\$ -</u>	<u>\$ 888,528</u>

# **CAPITAL PROJECT FUNDS**



**IBERVILLE OCHSNER MEDICAL FACILITY  
WAITING AREA**

## **NON-MAJOR CAPITAL PROJECT FUNDS**

**Capital Improvement** accounts for small capital outlay projects that are funded solely through the use of Parish resources.

**Road Construction** accounts for all road capital outlay. It is funded through revenue bonds and operating transfers from the parish transportation fund.

**Louisiana Community Development Block Grant (LCDBG) Sewer Fund** used to account for the construction cost of the sewerage projects throughout the Parish. Major financing for these projects is provided by federal grant revenue.

**Iberville Parish Medical Facility CSBG Fund** used to account for Federal Grant Revenue from the US department of Housing and Urban Development for the design and construction of a medical facility in Iberville Parish.

**Industrial Park Fund** used to account for future construction of infrastructure throughout a 100 acre industrial park donated to Iberville Parish by Dow Chemical Company. Capital improvements are financed through the sale of property.

**North Iberville Community Center** is a capital outlay fund created to account for state funds distributed to the parish through LA House Bill 2 to construct a state of the art community center in North Iberville.



This page contains no  
financial data.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Balance Sheet**  
**NON-MAJOR CAPITAL PROJECT FUNDS**  
**December 31, 2012**

**SCHEDULE 11**

	<b>Capital Improvement</b>	<b>Road Construction</b>	<b>LCDBG Sewerage Project</b>	<b>Iberville Parish Medical Center CSBG</b>	<b>Industrial Park</b>	<b>North Iberville Community Center</b>	<b>Total Non-Major Capital Project Funds</b>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 199,560	\$ 638,957	\$ 50,058	\$ -	\$ 110,000	\$ 98,478	\$ 1,097,053
Due from other funds	835,000						835,000
Receivables	146,344	-	-	-	-	332,025	478,369
<b>TOTAL ASSETS</b>	<b>\$ 1,180,904</b>	<b>\$ 638,957</b>	<b>\$ 50,058</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ 430,503</b>	<b>\$ 2,410,422</b>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Accounts payable	\$ 103,435	\$ -	\$ 50,058	\$ -	\$ -	\$ 289,427	\$ 442,920
<b>TOTAL LIABILITIES</b>	<b>103,435</b>	<b>-</b>	<b>50,058</b>	<b>-</b>	<b>-</b>	<b>289,427</b>	<b>442,920</b>
Fund balances:							
Restricted							-
Committed	1,077,469	638,957	-	-	110,000	141,076	1,967,502
<b>TOTAL FUND EQUITY</b>	<b>1,077,469</b>	<b>638,957</b>	<b>-</b>	<b>-</b>	<b>110,000</b>	<b>141,076</b>	<b>1,967,502</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,180,904</b>	<b>\$ 638,957</b>	<b>\$ 50,058</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ 430,503</b>	<b>\$ 2,410,422</b>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**NON-MAJOR CAPITAL PROJECT FUNDS**  
**For the Year Ended December 31, 2012**

**SCHEDULE 12**

	<b>Capital Improvement</b>	<b>Road Construction</b>	<b>LCDBG Sewerage Project</b>	<b>Iberville Parish Medical Facility CSBG</b>	<b>Industrial Park</b>	<b>North Iberville Community Center</b>	<b>Total Non-major Capital Project Funds</b>
<b>REVENUES</b>							
Sales and use tax	\$ 919,873	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,419,873
Federal grants	33,340			2,168,045			2,201,385
State grants			477,196			168,242	645,438
Local grants							-
Use of money and property	2,553						2,553
Other revenue	-	-	-	-	-	-	-
<b>Total revenues</b>	<u>955,766</u>	<u>500,000</u>	<u>477,196</u>	<u>2,168,045</u>	<u>-</u>	<u>168,242</u>	<u>4,269,249</u>
<b>EXPENDITURES</b>							
Miscellaneous expenditures							
Capital outlay	423,487	61,043	808,485	2,168,045	-	348,372	3,809,432
<b>Total expenditures</b>	<u>423,487</u>	<u>61,043</u>	<u>808,485</u>	<u>2,168,045</u>	<u>-</u>	<u>348,372</u>	<u>3,809,432</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>532,279</u>	<u>438,957</u>	<u>(331,289)</u>	<u>-</u>	<u>-</u>	<u>(180,130)</u>	<u>459,817</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	165,744	200,000	158,882			300,000	824,626
Loan Proceeds							-
Operating transfers out	(458,882)	-	-	-	-	-	(458,882)
<b>Total other financing sources (uses)</b>	<u>(293,138)</u>	<u>200,000</u>	<u>158,882</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>365,744</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	<u>239,141</u>	<u>638,957</u>	<u>(172,407)</u>	<u>-</u>	<u>-</u>	<u>119,870</u>	<u>825,561</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>838,328</u>	<u>-</u>	<u>172,407</u>	<u>-</u>	<u>110,000</u>	<u>21,206</u>	<u>1,141,941</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,077,469</u>	<u>\$ 638,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,000</u>	<u>\$ 141,076</u>	<u>\$ 1,967,502</u>

# **AGENCY FUNDS**



**IBERVILLE OCHSNER MEDICAL FACILITY  
WAITING AREA**

## **AGENCY FUNDS**

**Iberville Parish Sales Tax Fund** responsible for collecting and distributing all of Iberville's sales tax. The agencies that these taxes are distributed to include, but are not limited to the Iberville Parish School Board, Iberville Parish Sheriff, Iberville Parish Council, City of Plaquemine, City of St. Gabriel, Town of White Castle, Town of Maringouin, Village of Rosedale and Village of Grosse Tete.

**This page contains no  
financial data.**

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**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Balance Sheet**  
**FIDUCIARY FUNDS -AGENCY FUND**  
**December 31, 2012**

**Schedule 13**

	<b>Sales Tax Agency Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,864,991
Receivables	231,545
<b>TOTAL ASSETS</b>	<b>\$ 6,096,536</b>
 <b>LIABILITIES AND FUND EQUITY</b>	
Liabilities:	
Sales taxes payable	\$ 6,040,862
Accounts payable	48,019
Other payables	7,655
Total liabilities	6,096,536
 Fund equity -	
Unassigned	-
 Total fund equity	-
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b>\$ 6,096,536</b>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Schedule of Changes in Assets and Liabilities**  
**FIDUCIARY FUNDS - AGENCY FUNDS**  
**Year Ended December 31, 2012**

**Schedule 14**

	<u><b>Sales Tax</b></u>
<b>ASSETS</b>	
Cash, Balance December 31, 2011	\$ 6,630,009
Additions	50,169,368
Deletions	<u>(52,364,300)</u>
Cash Balance December 31, 2012	<u>4,435,077</u>
Receivables	<u>202,254</u>
<b>TOTAL ASSETS DECEMBER 31, 2012</b>	<b><u>\$ 4,637,331</u></b>
<b>LIABILITIES</b>	
Due to other funds, December 31, 2011	\$ 6,790,150
Additions	50,169,368
Deletions	<u>(52,329,987)</u>
Due to other funds, December 31, 2012	<u>4,629,531</u>
Other payables	<u>7,800</u>
<b>TOTAL LIABILITIES DECEMBER 31, 2012</b>	<b><u>\$ 4,637,331</u></b>



# **PROPRIETARY FUNDS**



**IBERVILLE OCHSNER MEDICAL FACILITY  
WAITING AREA**

## **PROPRIETARY FUNDS**

**Utility Department Enterprise Fund** accounts for operations in relation to the sale and service of natural gas, water and sewer.

This page contains no  
financial data.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Net Position**  
**PRIMARY GOVERNMENT PROPRIETARY FUNDS**  
**December 31, 2012**

**SCHEDULE 15**

	<b>Iberville Utility Department</b>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,348,430
Prepaid expenses	
Accounts receivable (net of allowance for uncollectibles)	830,280
Inventory	123,971
Other assets	348,749
Total current assets	<u>2,651,430</u>
Restricted assets	
Customer Deposits	272,121
Total restricted assets	<u>272,121</u>
Noncurrent assets	
Capital assets	
Land	193,511
Building	149,337
Plant	18,742,869
Machinery and equipment	1,006,557
Construction in progress	40,151
Less accumulated depreciation	<u>(9,375,430)</u>
Total capital assets (net of accumulated depreciation)	<u>10,756,995</u>
Total noncurrent assets	<u>10,756,995</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 13,680,546</u></b>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 428,106
Total current liabilities	<u>428,106</u>
Current liabilities payable from restricted assets:	
Customer deposits payable	268,638
Total current liabilities payable from restricted assets	<u>268,638</u>
Total current liabilities	<u>696,744</u>
<b>TOTAL LIABILITIES</b>	<b><u>696,744</u></b>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	10,756,995
Unrestricted	2,226,807
<b>TOTAL NET POSITION</b>	<b><u>\$ 12,983,802</u></b>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures and changes in Net Position**  
**PRIMARY GOVERNMENT PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2012**

**SCHEDULE 16**

	<b>Iberville Utility Department</b>
<b>OPERATING REVENUES:</b>	
Charges for services	\$ 3,062,735
Other revenue	448,316
<b>Total operating revenues</b>	<u>3,511,051</u>
 <b>OPERATING EXPENSES:</b>	
Purchase for resale	1,045,219
Salaries and wages	855,101
Depreciation and amortization	382,506
Contractual services	132,307
Repairs and maintenance	64,254
Materials and supplies	559,330
Other	295,547
<b>Total operating expenses</b>	<u>3,334,264</u>
 <b>OPERATING INCOME (LOSS)</b>	<u>176,787</u>
 <b>NONOPERATING REVENUES (EXPENSES):</b>	
Ad valorem taxes	
Interest earnings	2,208
Interest expense	
Other - intergovernmental	-
<b>Total nonoperating revenues (expenses)</b>	<u>2,208</u>
 Income before contributed capital and operating transfers	<u>178,995</u>
 Contributed capital	<u>147,548</u>
 <b>NET INCOME (LOSS) BEFORE SPECIAL ITEMS</b>	326,543
Special Items	6,627,018
 <b>CHANGE IN NET POSITION</b>	6,953,561
 <b>BEGINNING NET POSITION</b>	6,008,011
<b>RESTATEMENT</b>	22,230
<b>BEGINNING NET POSITION - RESTATED</b>	<u>6,030,241</u>
 <b>NET POSITION END OF YEAR</b>	<u>\$ 12,983,802</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Cash Flows**  
**PRIMARY GOVERNMENT PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2012**

Schedule 17

	<u>Iberville Utility Department</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 3,534,040
Receipts from customers for deposits	63,993
Payments to suppliers	(2,229,462)
Payments to employees	(2,229,462)
<b>NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES</b>	<u>513,470</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Miscellaneous	(309)
Special items	6,627,018
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>6,626,709</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Transfer in of customer deposits	
Capital contributions	(6,517,732)
Purchases of capital assets	(6,517,732)
Transfer in of net capital assets	(6,517,732)
Other assets	-
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(19,553,196)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Change in investments	104,982
Inventory	-
Interest received	2,208
<b>NET CASH PROVIDED (USED) BY CAPITAL INVESTING ACTIVITIES</b>	<u>(16,781)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	383,517
<b>CASH AND CASH EQUIVALENTS, JANUARY 1, 2012</b>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2012</b>	<u>\$ 1,620,551</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED ) BY OPERATING ACTIVITIES</b>	
Operating income	\$ 176,786
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	-
(Increase) decrease in accounts receivable	-
(Increase) decrease in accounts payable	(132,804)
(Increase) decrease in customer deposits payable	63,993
Total adjustments	(68,811)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 513,470</u>
<b>Reconciliation of Cash and Cash Equivalents to State of Net Position:</b>	
Cash and cash equivalents	\$ (68,811)
Restricted cash and cash equivalents	<u>272,121</u>
<b>Total Cash and Cash Equivalents, December 31, 2012</b>	<u>\$ 1,620,551</u>

This page contains no  
financial data.

# COMPONENT UNITS



**IBERVILLE OCHSNER MEDICAL FACILITY  
EMERGENCY RECEPTION**



## **COMPONENT UNITS**

### ***Governmental Component Units***

**Iberville Parks and Recreation District Fund** was created by Act 557 of the 1983 Louisiana Legislature. The district provides capital improvements, maintenance, and operations of recreation programs parish wide. Major financing is provided by ad valorem taxes, interest earnings, and rentals from the Iberville Parish Civic Center.

**Iberville Parish Library Fund** accounts for the operation of the parish library system. Financing is provided by ad valorem taxes, state revenue sharing, interest earnings, and grants from the Office of State Library.

### ***Proprietary Component Units Enterprise Funds***

**Water District #3 Enterprise Fund** accounts for day to day operations of Water District #3 which represents the geographic area of Southwest Iberville Parish.

This page contains no  
financial data.

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Schedule of Net Position**  
**COMPONENT UNITS - GOVERNMENTAL FUNDS**  
**December 31, 2012**

**SCHEDULE 18**

	<u>Iberville Parks and Recreation District</u>	<u>Iberville Parish Library</u>	<u>Total Governmental Component Units</u>
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 276,584	\$ 781,754	\$ 1,058,338
Accounts receivable (net of Allowance for doubtful accounts)	1,351,249	2,017,705	3,368,954
Other Assets	21,323	42,283	63,606
	<u>1,649,156</u>	<u>2,841,742</u>	<u>4,490,898</u>
Capital assets			
Land	183,240	252,500	435,740
Recreational facilities	2,934,710	-	2,934,710
Construction in Progress		467,485	467,485
Buildings and improvements	-	1,958,343	1,958,343
Books, Periodicals, Audio and Video	-	1,914,980	1,914,980
Furniture and equipment	414,535	2,409,283	2,823,818
	<u>3,532,485</u>	<u>7,002,591</u>	<u>10,535,076</u>
Less accumulated depreciation	<u>(2,900,876)</u>	<u>(5,646,774)</u>	<u>(8,547,650)</u>
	<u>631,609</u>	<u>1,355,817</u>	<u>1,987,426</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,280,765</u>	<u>\$ 4,197,559</u>	<u>\$ 6,478,324</u>
<b>LIABILITIES AND NET POSITION</b>			
Current liabilities			
Payable from current assets:			
Accounts payable	\$ 8,591	\$ 93,366	\$ 101,957
Current portion of notes payable	24,000		24,000
Deferred revenue	15,979		15,979
Other payables	71,712	63,231	134,943
Total current liabilities	<u>120,282</u>	<u>156,597</u>	<u>276,879</u>
Noncurrent liabilities			
Notes Payable	91,000	-	91,000
Other post employment benefits		59,730	59,730
Compensated absences payable	91,165	146,956	238,121
Total noncurrent liabilities	<u>182,165</u>	<u>206,686</u>	<u>388,851</u>
Total liabilities	<u>302,447</u>	<u>363,283</u>	<u>665,730</u>
Net position			
Invested in capital assets, net of related debt	524,656	1,347,770	1,872,426
Unrestricted net position	1,453,662	2,486,506	3,940,168
Total net position	<u>1,978,318</u>	<u>3,834,276</u>	<u>5,812,594</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 2,280,765</u>	<u>\$ 4,197,559</u>	<u>\$ 6,478,324</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combining Schedule of Activities**  
**COMPONENT UNIT - GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2012**

	<b>Iberville Parks and Recreation District</b>	<b>Iberville Library</b>	<b>Total Component Unit Governmental Funds</b>
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 135,304	\$ -	\$ 135,304
Other revenues	<u>2,437</u>	<u>42,259</u>	<u>44,696</u>
<b>Total operating revenues</b>	<u>137,741</u>	<u>42,259</u>	<u>180,000</u>
<b>OPERATING EXPENSES:</b>			
Culture and recreation	1,282,346	1,603,454	2,885,800
Depreciation	<u>59,680</u>	<u>225,183</u>	<u>284,863</u>
<b>Total operating expenses</b>	<u>1,342,026</u>	<u>1,828,637</u>	<u>3,170,663</u>
<b>OPERATING INCOME</b>	<u>(1,204,285)</u>	<u>(1,786,378)</u>	<u>(2,990,663)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Intergovernmental revenues:			
State	-	65,220	65,220
Other intergovernmental revenues	6,550	80,044	86,594
Ad valorem taxes	1,413,124	1,913,399	3,326,523
Interest Earnings	<u>827</u>	<u>2,098</u>	<u>2,925</u>
<b>Total nonoperating revenues (expenses)</b>	<u>1,420,501</u>	<u>2,060,761</u>	<u>3,481,262</u>
<b>CHANGE IN NET POSITION</b>	216,216	274,383	490,599
<b>TOTAL NET POSITION - BEGINNING OF YEAR</b>	1,762,102	3,559,893	5,321,995
<b>TOTAL NET POSITION - END OF YEAR</b>	<u>\$ 1,978,318</u>	<u>\$ 3,834,276</u>	<u>\$ 5,812,594</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Balance Sheet**  
**COMPONENT UNITS - GOVERNMENTAL FUNDS**  
**December 31, 2012**

**SCHEDULE 20**

	<u>Iberville Parks and Recreation District</u>	<u>Iberville Parish Library</u>	<u>Total Governmental Component Units</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 276,584	\$ 781,754	\$ 1,058,338
Receivables	1,351,249	2,017,705	3,368,954
Due from other funds			
Other assets	<u>21,323</u>	<u>42,283</u>	<u>63,606</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,649,156</u></b>	<b><u>\$ 2,841,742</u></b>	<b><u>\$ 4,490,898</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 8,591	\$ 93,366	\$ 101,957
Due to other funds			-
Deferred revenues	15,979		15,979
Other payables	<u>71,712</u>	<u>63,231</u>	<u>134,943</u>
Total liabilities	<u>96,282</u>	<u>156,597</u>	<u>252,879</u>
 Fund Equity -			
Unassigned	<u>1,552,874</u>	<u>2,685,145</u>	<u>4,238,019</u>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b><u>\$ 1,649,156</u></b>	 <b><u>\$ 2,841,742</u></b>	

Amounts reported in the statement of net position are different because:

capital assets used in governmental activities are not financial  
resources and, therefore, are not reported in the funds. 1,987,426

Long term liabilities, including bonds payable and compensated absences,  
are not due and payable in the current period and therefore are not reported  
in the funds. (412,851)

Net Position \$ 5,812,594

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**COMPONENT UNIT - GOVERNMENTAL FUNDS**  
**For The Year Ended December 31, 2012**

**SCHEDULE 21**

	<u>Iberville Parks and Recreation District</u>	<u>Iberville Library</u>	<u>Total Component Unit Governmental Funds</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 1,413,124	\$ 1,913,399	\$ 3,326,523
Intergovernmental revenues:			
State	-	65,220	65,220
Other intergovernmental revenues	6,550	80,044	86,594
Charges for services	135,304	-	135,304
Use of money and property	827	2,098	2,925
Other revenues	2,437	42,259	44,696
<b>Total revenues</b>	<u>1,558,242</u>	<u>2,103,020</u>	<u>3,661,262</u>
<b>EXPENDITURES</b>			
Culture and recreation	1,285,379	1,585,051	2,870,430
Capital outlay		613,206	613,206
Debt Service Principal	15,000	-	15,000
Debt Service Interest	1,073	-	1,073
<b>Total expenditures</b>	<u>1,301,452</u>	<u>2,198,257</u>	<u>3,499,709</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	256,790	(95,237)	161,553
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in			
Loan Proceeds	100,000		100,000
Operating transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	356,790	(95,237)	261,553
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>1,196,084</u>	<u>2,780,382</u>	<u>3,976,466</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,552,874</u>	<u>\$ 2,685,145</u>	<u>\$ 4,238,019</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Reconciliation of the Schedule of Revenues**  
**Expenditures, and Changes in Fund Balances of Governmental Funds**  
**to the Schedule of Revenues and Expenses and Changes in Net Position**  
**GOVERNMENTAL COMPONENT UNITS**  
**For the Year Ended December 31, 2012**

**SCHEDULE 22**

Amounts reported for governmental activities in the statement of revenues, expenses and changes in net position are different because:

Net Change in fund balances- governmental component units (Schedule 21)	\$ 261,553
Governmental funds report capital outlay as expenditures. However, in the statement of net assets the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period	328,343
Annual OPEB (Other Post Employment Benefit) Expense	(10,015)
The liability and expense for compensated absences are not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. Only the payment consumes current financial resources, and it would take a catastrophic event for this liability to become a current liability.	(4,282)
The net effect of loan proceeds involving capital assets	<u>(85,000)</u>
Change in net position of governmental component units (Schedule 19)	<u>\$ 490,599</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Net Position**  
**COMPONENT UNITS - ENTERPRISE FUNDS**  
**December 31, 2012**

**SCHEDULE 23**

	<u>Waterworks District No. 3</u>
<b>ASSETS</b>	
Current assets	
Cash	\$ 376,482
Accounts receivable (net of allowance for doubtful accounts)	196,811
Prepaid expense	14,220
Other	-
	<u>587,513</u>
Restricted assets	
Revenue bond fund	104,312
Restricted cash and cash equivalents	504,700
Customer deposits	159,770
	<u>768,782</u>
Plant	
Construction in progress	1,294,627
Building	-
Furniture and fixtures	-
Land	-
Water distribution system	3,234,179
Wells, tanks and equipment	2,365,159
Water treatment plant	3,252,606
	10,146,571
Less accumulated depreciation	<u>(3,688,710)</u>
	6,457,861
Land and rights of way	33,800
Unamortized cost of leased land	1,409
	<u>6,493,070</u>
Other assets	
Unamortized debt expense	233,770
	<u>233,770</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 8,083,135</u></b>



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Net Position**  
**COMPONENT UNITS - ENTERPRISE FUNDS**  
**December 31, 2012**

**SCHEDULE 23**

	<u>Waterworks District No. 3</u>
<b>LIABILITIES AND NET POSITION</b>	
Current liabilities	
Payable from current assets:	
Accounts payable	\$ 70,268
Retainage payable	63,455
Taxes payable	
Accrued interest payable	-
	<u>133,723</u>
Payable from restricted assets:	
Current revenue bonds and certificates	72,553
Accrued interest payable	-
Customer's meter deposits	119,806
Current maturity of construction loan	-
	<u>192,359</u>
<b>Total Current Liabilities</b>	<u>326,082</u>
Long-term liabilities:	
Revenue bonds and certificates payable	3,278,385
Construction loan	-
	<u>3,278,385</u>
<b>Total liabilities</b>	<u>3,604,467</u>
<b>NET POSITION</b>	
Invested in in capital assets (net of related debt)	3,142,132
Restricted for:	
Revenue bond interest and retirement , system replacement and extension and construction	509,261
Unrestricted net position	827,275
<b>Total net position</b>	<u>4,478,668</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 8,083,135</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures,**  
**and Changes in Net Position**  
**COMPONENT UNIT - ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2012**

**SCHEDULE 24**

	Waterworks District No. 3
<b>OPERATING REVENUES</b>	
Charges for services	\$ 1,400,593
Other revenues	35,496
Total operating revenues	<u>1,436,089</u>
<b>OPERATING EXPENSES</b>	
Purchases for resale	-
Salaries and wages	178,286
Depreciation and amortization	235,162
Contractual services	315,209
Repairs and maintenance	85,505
Materials and supplies	298,736
Other	163,585
Total operating expenses	<u>1,276,483</u>
<b>OPERATING INCOME (LOSS)</b>	<u>159,606</u>
<b>NON-OPERATING REVENUES (Expenses)</b>	
Ad valorem taxes	-
Interest earnings	1,411
(Loss) on disposal of capital asset	
Other	20,506
Bond interest expense	(93,061)
Amortization of deferred debt expense	(8,430)
Total non-operating revenues (expenses)	<u>(79,574)</u>
<b>INCOME (Loss) BEFORE CONTRIBUTIONS</b>	80,032
Contributed capital	10,100
<b>CHANGES IN NET POSITION</b>	90,132
<b>TOTAL NET POSITION, BEGINNING</b>	<u>4,388,536</u>
<b>TOTAL NET POSITION, ENDING</b>	<u>\$ 4,478,668</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Cash Flows**  
**COMPONENT UNIT PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2012**

**SCHEDULE 25**

	<u><b>Waterworks</b></u> <u><b>District No. 3</b></u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 1,416,828
Cash payments for goods and services	<u>(978,606)</u>
<b>NET CASH PROVIDED (USED) BY</b>	
<b>OPERATING ACTIVITIES</b>	<u>438,222</u>
<b>CASH FLOW FROM NON-CAPITAL</b>	
<b>FINANCING ACTIVITIES</b>	
Amortization of debt	
Customer deposits received	2,230
Ad valorem taxes (net)	-
Other miscellaneous	<u>(296)</u>
<b>NET CASH PROVIDED (USED) BY NON-CAPITAL</b>	
<b>FINANCING ACTIVITIES</b>	<u>1,934</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED</b>	
<b>FINANCING ACTIVITIES</b>	
Proceeds from issuance of construction loan	-
Proceeds from bond anticipation note	1,370,000
Acquisition and construction of capital assets	(1,393,381)
Issuance costs	(57,427)
Bond principal reduction	(408,156)
Contributed capital	10,100
Interest paid on bonds	(93,061)
Miscellaneous	<u>20,506</u>
<b>NET CASH PROVIDED (USED) BY NON-CAPITAL</b>	
<b>AND RELATED FINANCING ACTIVITIES</b>	<u>(551,419)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on investments	<u>1,411</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>1,411</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	
<b>AND CASH EQUIVALENTS</b>	(109,852)
<b>CASH AND CASH EQUIVALENTS</b>	
<b>AT BEGINNING OF YEAR</b>	<u>1,255,116</u>
<b>CASH AND CASH EQUIVALENTS</b>	
<b>AT THE END OF THE YEAR</b>	<u>\$ 1,145,264</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Cash Flows**  
**COMPONENT UNIT PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**  
**For the Year Ended December 31, 2012**

**SCHEDULE 25**

**Waterworks**  
**District No. 3**

**RECONCILIATION OF OPERATING INCOME TO  
NET CASH PROVIDED BY OPERATING ACTIVITIES**

Operating income	\$ 159,606
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	235,162
Changes in operating assets and liabilities:	
Accounts and miscellaneous receivables	(19,261)
Accounts payable	<u>62,715</u>
Total adjustments	<u>278,616</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b><u>\$ 438,222</u></b>

# **SUPPLEMENTAL FINANCIAL INFORMATION**



**IBERVILLE OCHSNER MEDICAL FACILITY  
INTAKE WAITING**

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and for the Year Ended December 31, 2012**

**NON-MAJOR FUNDS COMBINING SCHEDULES BY FUND TYPE**

Schedules 26 and 27 show the combined balance sheet and combined statement of revenues, expenditures and changes in fund balance by non-major governmental fund type. These schedules carry forward to Statement A and Statement B.

**NON-MAJOR FUNDS BUDGET TO ACTUAL SCHEDULES**

Schedules 28-A through 28-W and 28-Y through 28Z present, on a Non-GAAP budgetary basis, all non-major budget to actual figures by legal level of budgetary control salaries and fringe benefits and other program expenditures.

**MAJOR FUNDS BUDGET TO ACTUAL SCHEDULE**

Schedule 28-X present, on a Non-GAAP budgetary basis, all major budget to actual figures by legal level of budgetary control salaries and fringe benefits and other program expenditures.

**COMPENSATION PAID COUNCILMEN**

The schedule of compensation paid to the councilmen was prepared in accordance with House Concurrent Resolution No. 54 of the 1979 Session of the Legislature. Compensation paid to the councilmen is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the councilmen have elected the monthly method of compensation.

**COMPENSATION PAID BOARD MEMBERS**

The compensation paid to members of the governing boards of the waterworks districts, gravity drainage district and sewerage districts is provided by Louisiana Revised Statutes 33:3819, 38:1794, and 33:3877, respectively.

**FEDERALLY ASSISTED PROGRAMS**

In accordance with the Office of Management and Budget Circular A-133, a schedule of federal financial assistance is presented.

**OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS AND OMB CIRCULAR A-133**

Exhibits A-D are required reports by Governmental Auditing Standards and OMB Circular A-133.

**This page contains no  
financial data.**

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Balance Sheet**  
**ALL NON-MAJOR FUNDS BY FUND TYPE**  
**December 31, 2012**

**SCHEDULE 26**

	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Non-Major Capital Projects Funds	Total Non-Major Governmental Funds
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Cash and cash equivalents	\$ 3,777,334	\$ 888,528	\$ 1,097,053	\$ 5,762,915
Cash with fiscal agent				
Receivables, net of allowances for uncollectibles	597,968		478,369	1,076,337
Due from other funds			835,000	835,000
Other assets	76,564	-	-	76,564
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 4,451,866</b>	<b>\$ 888,528</b>	<b>\$ 2,410,422</b>	<b>\$ 7,750,816</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$ 258,918	\$ -	\$ 442,920	\$ 701,838
Other payables	51,350	-	-	51,350
<b>Total liabilities</b>	<b>310,268</b>	<b>-</b>	<b>442,920</b>	<b>753,188</b>
Fund Equity				
Fund balances:				
Nonspendable				
Restricted	3,563,003	888,528		4,451,531
Committed	578,595		1,967,502	2,546,097
Assigned				-
Unassigned	-	-	-	-
<b>Total fund equity</b>	<b>4,141,598</b>	<b>888,528</b>	<b>1,967,502</b>	<b>6,997,628</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 4,451,866</b>	<b>\$ 888,528</b>	<b>\$ 2,410,422</b>	<b>\$ 7,750,816</b>



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Combined Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2012**

**SCHEDULE 27**

	Non-Major Special Revenue Fund	Non-Major Debt Service Funds	Non-Major Capital Project Funds	Total Non-Major Governmental Funds
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 299,411		\$ -	\$ 299,411
Sale and use	1,623,810		1,419,873	3,043,683
Other taxes				-
Licenses and permits				-
Intergovernmental revenues:				-
Federal funds	3,731,558		2,201,385	5,932,943
State funds	733,512		645,438	1,378,950
Local funds	75,547			75,547
Other intergovernmental revenues				-
Fines and forfeitures	526,337			526,337
Fees and charges for services	469,382			469,382
Use of money and property	3,194	1,314	2,553	7,061
Other revenues	199,536			199,536
In-kind	140,544	-	-	140,544
<b>Total revenues</b>	<u>7,802,831</u>	<u>1,314</u>	<u>4,269,249</u>	<u>12,073,394</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,822,927			1,822,927
Public safety	1,924,972			1,924,972
Public works	308,312			308,312
Health and welfare	2,458,594			2,458,594
Culture and recreation	374,201			374,201
Economic development	-			-
Other expenditures	-			-
Capital outlay	363,979		3,809,432	4,173,411
Debt service:				
Principal	83,479	300,000		383,479
Interest	12,271	5,250	-	17,521
<b>Total expenditures</b>	<u>7,348,735</u>	<u>305,250</u>	<u>3,809,432</u>	<u>11,463,417</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>454,096</u>	<u>(303,936)</u>	<u>459,817</u>	<u>609,977</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	351,960	-	824,626	1,176,586
Sale of Assets	-			-
Loan proceeds	-	-		-
Operating transfers out	(236,755)	-	(458,882)	(695,637)
<b>Total other financing sources (uses)</b>	<u>115,205</u>	<u>-</u>	<u>365,744</u>	<u>480,949</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	569,301	(303,936)	825,561	1,090,926
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>3,572,297</u>	<u>1,192,464</u>	<u>1,141,941</u>	<u>5,906,702</u>
<b>FUND BALANCE AT THE END OF YEAR</b>	<u>\$ 4,141,598</u>	<u>\$ 888,528</u>	<u>\$ 1,967,502</u>	<u>\$ 6,997,628</u>

SCHEDULE 28-A

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**BAYOU PIGEON FIRE DEPARTMENT**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	120,000	121,177	1,177
Intergovernmental revenues			
Federal			
State	3,556	3,556	-
Local			
Fines and forfeitures			
Charges for services			
Use of money and property	750	622	(128)
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	-	8,660	8,660
Sales of Assets			
Loan proceeds	-	-	-
<b>Total revenues and other sources</b>	<u>124,306</u>	<u>134,015</u>	<u>9,709</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	60,150	55,772	4,378
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	27,500	-	27,500
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>87,650</u>	<u>55,772</u>	<u>31,878</u>
<b>EXCESS (DEFICIENCY) OF</b>			
<b>REVENUES AND OTHER SOURCES</b>			
<b>OVER EXPENDITURES AND OTHER USES</b>	36,656	78,243	41,587
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>430,425</u>	<u>430,425</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 467,081</u>	<u>\$ 508,668</u>	<u>\$ 41,587</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**BAYOU SORREL FIRE DEPARTMENT**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	120,000	121,177	1,177
Intergovernmental revenues			
Federal			
State	5,207	5,207	-
Local			
Fines and forfeitures			
Charges for services			
Use of money and property	750	473	(277)
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	-	8,660	8,660
Loan proceeds	-	-	-
<b>Total revenues and other sources</b>	<u>125,957</u>	<u>135,517</u>	<u>9,560</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	48,550	43,142	5,408
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	60,000	29,363	30,637
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>108,550</u>	<u>72,505</u>	<u>36,045</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>17,407</b>	<b>63,012</b>	<b>45,605</b>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>331,352</u>	<u>331,352</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 348,766</u>	<u>\$ 394,371</u>	<u>\$ 45,605</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**BAYOU GOULA FIRE DEPARTMENT**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	120,000	121,177	1,177
Intergovernmental revenues			
Federal			
State	4,187	4,186	(1)
Local			
Fines and forfeitures			
Charges for services			
Use of money and property	150	37	(113)
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	-	8,660	8,660
Sales of Assets			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>124,337</u>	<u>134,060</u>	<u>9,723</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	124,337	123,397	940
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>124,337</u>	<u>123,397</u>	<u>940</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	-	10,663	10,663
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>31,341</u>	<u>31,341</u>	-
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 31,341</u>	<u>\$ 42,004</u>	<u>\$ 10,663</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**OFFICE OF EMERGENCY PREPAREDNESS**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	300,000	383,234	83,234
State	-	716	716
Local	75,575	75,547	(28)
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues	2,500	2,043	(457)
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>378,075</u>	<u>461,540</u>	<u>83,465</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits	97,501	96,627	874
Other program expenditures	39,250	101,969	(62,719)
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	300,000	273,797	26,203
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
<b>Total expenditures and other uses</b>	<u>436,751</u>	<u>472,393</u>	<u>(35,642)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(58,676)</b>	<b>(10,853)</b>	<b>47,823</b>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>240,790</u>	<u>240,790</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 182,114</u>	<u>\$ 229,937</u>	<u>\$ 47,823</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**CORONER'S OFFICE**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	190,000	200,000	10,000
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures	600	1,146	546
Charges for services	97,200	94,326	(2,874)
Use of money and property	75	27	(48)
Other revenues	100	100	-
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>287,975</u>	<u>295,599</u>	<u>7,624</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	306,685	316,671	(9,986)
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
<b>Total expenditures and other uses</b>	<u>306,685</u>	<u>316,671</u>	<u>(9,986)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(18,710)</u>	<u>(21,072)</u>	<u>(2,362)</u>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>26,848</u>	<u>26,848</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 8,138</u>	<u>\$ 5,776</u>	<u>\$ (2,362)</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**CRIMINAL COURT**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures	400,000	449,406	49,406
Charges for services			
Use of money and property	500	207	(293)
Other revenues	300	-	(300)
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>400,800</u>	<u>449,613</u>	<u>48,813</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits	71,107	66,891	4,216
Other program expenditures	216,300	183,805	32,495
Public safety			
Salaries and benefits			
Other program expenditures	225,000	223,447	1,553
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	25,000	21,296	3,704
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>537,407</u>	<u>495,439</u>	<u>41,968</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	(136,607)	(45,826)	90,781
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>159,349</u>	<u>159,349</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 22,742</u>	<u>\$ 113,523</u>	<u>\$ 90,781</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**VISITOR ENTERPRISE**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	35,000	46,748	11,748
Intergovernmental revenues			
Federal			
State	123,500	94,392	(29,108)
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues	-	4,728	4,728
In-kind			
Other financing sources:			
Operating transfers in	305,000	250,000	(55,000)
Loan proceeds	-	-	-
<b>Total revenues and other sources</b>	<u>463,500</u>	<u>395,868</u>	<u>(67,632)</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits	170,234	169,616	618
Other program expenditures	231,859	204,585	27,274
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	-	1,152	(1,152)
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>402,093</u>	<u>375,353</u>	<u>26,740</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	61,407	20,515	(40,892)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>338,589</u>	<u>338,589</u>	-
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 399,996</u>	<u>\$ 359,104</u>	<u>\$ (40,892)</u>



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**PRESIDENT'S COUNCIL ON DRUG ABUSE**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	111,418	110,036	(1,382)
State			
Local			
Fines and forfeitures	81,900	75,785	(6,115)
Charges for services	-	3,220	3,220
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	85,000	50,000	(35,000)
Sales of Assets			
Loan proceeds			
Total revenues and other sources	<u>278,318</u>	<u>239,041</u>	<u>(39,277)</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits	173,353	169,246	4,107
Other program expenditures	159,886	156,280	3,606
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
Total expenditures and other uses	<u>333,239</u>	<u>325,526</u>	<u>7,713</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	(54,921)	(86,485)	(31,564)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>96,379</u>	<u>96,379</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 41,458</u>	<u>\$ 9,894</u>	<u>\$ (31,564)</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**EAST SIDE FIRE DISTRICT NUMBER 1**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ 160,000	\$ 204,937	\$ 44,937
Sale and use	120,000	121,177	1,177
Intergovernmental revenues			
Federal	-	68	68
State	17,844	25,362	7,518
Local			
Fines and forfeitures			
Charges for services	12,500	12,500	-
Use of money and property	750	730	(20)
Other revenues	17,000	18,389	1,389
In-kind			
Other financing sources:			
Operating transfers in	-	8,660	8,660
Sale of Assets			
Loan proceeds	-	-	-
<b>Total revenues and other sources</b>	<u>328,094</u>	<u>391,823</u>	<u>63,729</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	148,900	123,910	24,990
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	13,500	5,735	7,765
Debt service			
Principal	27,442	27,134	308
Interest	4,110	4,109	1
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>193,952</u>	<u>160,888</u>	<u>33,064</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>134,142</b>	<b>230,935</b>	<b>96,793</b>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>534,295</u>	<u>534,295</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 668,437</u>	<u>\$ 765,230</u>	<u>\$ 96,793</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**WHITE CASTLE FIRE DEPARTMENT**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	120,000	121,177	1,177
Intergovernmental revenues			
Federal			
State	15,464	15,464	-
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	-	8,660	8,660
Loan proceeds	-	-	-
<b>Total revenues and other sources</b>	<u>135,464</u>	<u>145,301</u>	<u>9,837</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	135,464	145,301	(9,837)
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>135,464</u>	<u>145,301</u>	<u>(9,837)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	-	-	-
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	-	-	-
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**PARISH TRANSPORTATION**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State	350,000	391,738	41,738
Local			
Fines and forfeitures			
Charges for services			
Use of money and property	1,000	502	(498)
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>351,000</u>	<u>392,240</u>	<u>41,240</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures	370,000	308,312	61,688
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	<u>200,000</u>	<u>200,000</u>	<u>-</u>
<b>Total expenditures and other uses</b>	<u>570,000</u>	<u>508,312</u>	<u>61,688</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(219,000)	(116,072)	102,928
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>366,021</u>	<u>366,021</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 147,021</u>	<u>\$ 249,949</u>	<u>\$ 102,928</u>

SCHEDULE 28-L

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**VEHICLE AND EQUIPMENT REPLACEMENT FUND**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	-
Sale and use	375,000	350,000	(25,000)
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
Total revenues and other sources	<u>375,000</u>	<u>350,000</u>	<u>(25,000)</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	50,000	26,500	23,500
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	<u>50,000</u>	<u>26,500</u>	<u>23,500</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>325,000</b>	<b>323,500</b>	<b>(1,500)</b>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<b>9,488</b>	<b>9,488</b>	<b>-</b>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<b>\$ 334,488</b>	<b>\$ 332,988</b>	<b>(1,500)</b>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**BAYOU BLUE FIRE DISTRICT NUMBER 2**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ 75,000	\$ 94,474	\$ 19,474
Sale and use	120,000	121,177	1,177
Intergovernmental revenues			
Federal			
State	4,739	4,739	-
Local			
Fines and forfeitures			
Charges for services			
Use of money and property	750	596	(154)
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	-	8,660	8,660
Sales of Assets			
Loan proceeds	-	-	-
<b>Total revenues and other sources</b>	<u>200,489</u>	<u>229,646</u>	<u>29,157</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	94,300	71,116	23,184
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	5,000	4,870	130
Debt service			
Principal	66,465	56,345	10,120
Interest	2,281	8,162	(5,881)
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>168,046</u>	<u>140,493</u>	<u>27,553</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	32,443	89,153	56,710
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>441,841</u>	<u>441,841</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 474,284</u>	<u>\$ 530,994</u>	<u>\$ 56,710</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**CHILD CARE FOOD PROGRAM**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	145,000	145,000	-
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
Total revenues and other sources	<u>145,000</u>	<u>145,000</u>	<u>-</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures	145,000	145,000	-
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	<u>2,399</u>	<u>2,399</u>	<u>-</u>
Total expenditures and other uses	<u>154,399</u>	<u>154,399</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	(9,399)	(9,399)	-
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>2,399</u>	<u>2,399</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**COMMUNITY SERVICES BLOCK GRANT**  
**For the Year Ended December 31, 2012**

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	130,751	145,485	14,734
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
Total revenues and other sources	<u>130,751</u>	<u>145,485</u>	<u>14,734</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures	130,751	145,485	(14,734)
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	<u>130,751</u>	<u>145,485</u>	<u>(14,734)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	-	-	-
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>4,801</u>	<u>4,801</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 4,801</u>	<u>\$ 4,801</u>	<u>\$ -</u>



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**COMMUNITY SERVICES UTILITY ACTIVITY**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	281,568	281,278	(290)
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>281,568</u>	<u>281,278</u>	<u>(290)</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures	254,176	253,922	254
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	<u>27,392</u>	<u>27,356</u>	<u>36</u>
<b>Total expenditures and other uses</b>	<u>281,568</u>	<u>281,278</u>	<u>290</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	-	-	-
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>9</u>	<u>9</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ -</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Head Start Program**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES:</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	1,293,185	1,293,185	-
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues		10,247	10,247
In-kind	323,296	140,544	(182,752)
Other financing sources:			
Operating transfers in	10,247		(10,247)
Loan proceeds	-	-	-
<b>Total revenues and other sources</b>	<u>1,626,728</u>	<u>1,443,976</u>	<u>(182,752)</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits	1,019,589	1,019,588	1
Other program expenditures	283,843	283,845	(2)
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
In-kind	323,296	140,543	182,753
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>1,626,728</u>	<u>1,443,976</u>	<u>182,752</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	-	-	-
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>			
	-	-	-
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**EMERGENCY 911**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	-
Sale and use	300,000	300,000	-
Intergovernmental revenues			
Federal		2,569	2,569
State			
Local			
Fines and forfeitures			
Charges for services	290,100	340,490	50,390
Use of money and property			
Other revenues	20,000	17,222	(2,778)
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>610,100</u>	<u>660,281</u>	<u>50,181</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits	537,428	515,199	22,229
Other program expenditures	124,000	108,421	15,579
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	5,000	1,266	3,734
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
<b>Total expenditures and other uses</b>	<u>666,428</u>	<u>624,886</u>	<u>41,542</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	(56,328)	35,395	91,723
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>274,773</u>	<u>274,773</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 218,445</u>	<u>\$ 310,168</u>	<u>\$ 91,723</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**FEMA UTILITY ASSISTANCE**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	12,500	12,632	132
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
Total revenues and other sources	<u>12,500</u>	<u>12,632</u>	<u>132</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures	12,500	12,495	5
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	<u>12,500</u>	<u>12,495</u>	<u>5</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	-	137	137
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>50</u>	<u>50</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 50</u>	<u>\$ 187</u>	<u>\$ 137</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**SECTION 8 HOUSING**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	120,000	125,220	5,220
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues	-	6,739	6,739
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
Total revenues and other sources	<u>120,000</u>	<u>131,959</u>	<u>11,959</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments			
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures	120,000	132,190	(12,190)
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	<u>120,000</u>	<u>132,190</u>	<u>(12,190)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	-	(231)	(231)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>40,367</u>	<u>40,367</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 40,367</u>	<u>\$ 40,136</u>	<u>\$ (231)</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**DISASTER RELIEF**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments			
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
<b>Total expenditures and other uses</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	-	-	-
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>79,513</u>	<u>79,513</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 79,513</u>	<u>\$ 79,513</u>	<u>\$ -</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**18TH JDC DRUG COURT**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State			
Local	-	188,152	188,152
Fines and forfeitures			
Charges for services	-	18,846	18,846
Use of money and property			
Other revenues		260	260
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds	-	-	-
Total revenues and other sources	-	207,258	207,258
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments			
General government			
Salaries and benefits	-	87,110	(87,110)
Other program expenditures	-	116,919	(116,919)
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
Total expenditures and other uses	-	204,029	(204,029)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	-	3,229	3,229
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	-	92,880	92,880
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	\$ -	\$ 96,109	\$ 96,109

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**LOUISIANA RECOVERY AUTHORITY**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	775,000	1,232,851	457,851
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues	-	139,808	139,808
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>775,000</u>	<u>1,372,659</u>	<u>597,659</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current			
Housing assistance payments			
General government			
Salaries and benefits			
Other program expenditures	775,000	1,368,202	(593,202)
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
<b>Total expenditures and other uses</b>	<u>775,000</u>	<u>1,368,202</u>	<u>(593,202)</u>
<b>EXCESS (DEFICIENCY) OF</b>			
<b>REVENUES AND OTHER SOURCES</b>			
<b>OVER EXPENDITURES AND OTHER USES</b>	-	4,457	4,457
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>63,780</u>	<u>63,780</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 63,780</u>	<u>\$ 68,237</u>	<u>\$ 4,457</u>



**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**SALES TAX BOND DEBT SERVICE FUND**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	1,718,775	1,718,775	-
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds			
<b>Total revenues and other sources</b>	<u>1,718,775</u>	<u>1,718,775</u>	<u>-</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal	925,000	925,000	-
Interest	767,288	767,772	(484)
Other financing use:			
Operating transfers out			
<b>Total expenditures and other uses</b>	<u>1,692,288</u>	<u>1,692,772</u>	<u>(484)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	26,487	26,003	(484)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>1,429,125</u>	<u>1,429,125</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 1,455,612</u>	<u>\$ 1,455,128</u>	<u>\$ (484)</u>

**SCHEDULE 28-Y**

**IBERVILLE PARISH COUNCIL**

**Plaquemine, Louisiana**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Budget and Actual (Non-GAAP Budgetary Basis)**

**SALES TAX BOND RESERVE FUND**

**For the Year Ended December 31, 2012**

	<b>Budget</b>	<b>Actual</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property	200	1,314	1,114
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds	-	-	-
<b>Total revenues and other sources</b>	<u>200</u>	<u>1,314</u>	<u>1,114</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>200</b>	<b>1,314</b>	<b>1,114</b>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>887,214</u>	<u>887,214</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 887,414</u>	<u>\$ 888,528</u>	<u>\$ 1,114</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**ROAD PROJECT DEBT SERVICE FUND**  
**For the Year Ended December 31, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	-	-	-
Loan proceeds	-	-	-
<b>Total revenues and other sources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES AND OTHER USES</b>			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal	-	300,000	300,000
Interest	-	5,250	5,250
Other financing use:			
Operating transfers out	-	-	-
<b>Total expenditures and other uses</b>	<u>-</u>	<u>305,250</u>	<u>305,250</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	-	(305,250)	(305,250)
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<u>305,250</u>	<u>305,250</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT THE END OF YEAR</b>	<u>\$ 305,250</u>	<u>\$ -</u>	<u>\$ (305,250)</u>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Compensation Paid Board Members**  
**For the Year Ended December 31, 2012**

**SCHEDULE 29**

<u><b>Parish Council</b></u>	<u><b>2012</b></u>
Salaris G. Butler	\$ 14,400
Timothy Vallet	14,400
Leonard Jackson	14,400
Terry Bradford	14,400
Howard Oubre, Jr.	14,400
Louis R. Kelly, Jr.	14,400
Mitchel Ourso	14,400
Henry Scott	14,400
Gene P. Stevens, Jr.	14,400
Warren Taylor	14,400
Edwin Reeves	14,400
Matthew H. Jewell	14,400
Wayne Roy	14,400
<b>Total</b>	<b>\$ 187,200</b>

<u><b>Waterworks District #3</b></u>	
Brent Barbier, President	\$ 780
Leroy Pugh, Vice President	900
Raymond Dennis, Jr., Secretary	900
Cary Haydel, Treasurer	180
Larry Vaughn	120
Dana Guilbeau	60
Ricky Breaux	840
<b>Total</b>	<b>\$ 3,780</b>

**IBERVILLE PARISH COUNCIL**  
**Plaquemine, Louisiana**  
**Schedule of Expenditure of Federal Awards**  
**For the Year Ended December 31, 2012**

**SCHEDULE 30**

Federal Grantor			
Pass Through Grantor Name / Direct Program	CFDA	Federal	
Program Title	Number	Expenditures	
<b>Federal Emergency Management Agency</b>			
Direct Programs:			
Utility Assistance	97.024	\$ 12,632	
Passed through Louisiana Dept. Homeland Security:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036*	373,437	
Hazard Mitigation	97.039	72,405	
Emergency Management Performance Grants	97.042*	305,143	
<b>Total Federal Emergency Management Agency</b>		<b>\$ 763,617</b>	
<b>United States Department of Agriculture</b>			
Direct Programs:			
Passed through Louisiana Department of Education:			
Child and Adult Care Food Program	10.558	145,000	
<b>Total United States Department of Agriculture</b>		<b>\$ 145,000</b>	
<b>United States Department of Health and Human Services</b>			
Passed through Capital Area Human Services District:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	\$ 110,036	
Passed through Louisiana Department of Labor:			
Community Services Block Grant Discretionary Awards-			
Community Food and Nutrition	93.569	145,484	
Direct Programs:			
Head Start	93.600*	1,289,236	
Head Start Training and Technical Assistance	93.600*	3,950	
Passed through Louisiana Department of Social Services:			
Low-Income Home Energy Assistance	93.568	281,278	
<b>Total United States Department of Health and Human Services</b>		<b>\$ 1,829,984</b>	
<b>United States Department of Housing and Urban Development</b>			
Passed through Louisiana Recovery Unit:			
Community Development Block Grant	14.228*	3,400,895	
Passed through Division of Administration- Office of Finance and Support Services:			
Section 8 Housing	14.856	\$ 125,220	
<b>Total United States Department of Housing and Urban Development</b>		<b>\$ 3,526,115</b>	
<b>United States Department of the Interior, Fish and Wildlife Service</b>			
Direct Programs:			
Payment in Lieu of Taxes	15.226	\$ 16,595	
Refuge Revenue Sharing Payment	None	-	
<b>Total United States Department of the Interior</b>		<b>\$ 16,595</b>	
<b>Environmental Protection Agency</b>			
Office of Water:			
Nonpoint Implementation Grants	66.46	\$ 33,340	
<b>Total United States Department of the Interior</b>		<b>\$ 33,340</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,314,651</b>	

\*Major federal financial assistance program.

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Iberville Parish Council and is presented on the cash basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements. There were no subrecipients of the federal grants.

(CONCLUDED)

# **BAXLEY AND ASSOCIATES, LLC**

P. O. Box 482  
58225 Belleview Drive  
Plaquemine, Louisiana 70764  
Phone (225) 687-6630 Fax (225) 687-0365

Hugh F. Baxley, PFS/CVA/CPA  
Margaret A. Pritchard, CPA

-----  
Staci H. Joffrion, CPA

## **EXHIBIT A**

The Honorable J. Mitchell Ourso, Jr., President  
and the Councilmen of the Iberville Parish Council  
Plaquemine, LA

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Iberville Parish Council as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Iberville Parish Council's basic financial statements and have issued our report thereon dated June 17, 2013.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Iberville Parish Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Iberville Parish Council's internal control. Accordingly, we do not express an opinion on the effectiveness of Iberville Parish Council's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify and deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [2012-1, 2012-2, and 2012-3]

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(continued)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Iberville Parish Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Iberville Parish Council's Response to Findings**

Iberville Parish Council's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Iberville Parish Council's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Baxley & Associates, LLC*

Plaquemine, Louisiana  
June 17, 2013

# **BAXLEY AND ASSOCIATES, LLC**

P. O. Box 482  
58225 Belleview Drive  
Plaquemine, Louisiana 70764  
Phone (225) 687-6630 Fax (225) 687-0365

**Hugh F. Baxley, PFS/CVA/CPA**  
**Margaret A. Pritchard, CPA**

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**Staci H. Joffrion, CPA**

## **EXHIBIT B**

The Honorable J. Mitchell Ourso, Jr., President  
and the Councilmen of the Iberville Parish Council  
Plaquemine, LA

### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

#### **Report on Compliance for Each Major Federal Program**

We have audited Iberville Parish Council's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Iberville Parish Council's major federal programs for the year ended December 31, 2012. Iberville Parish Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Iberville Parish Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Iberville Parish Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Iberville Parish Council's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, Iberville Parish Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 (continued)**

**Report on Internal Control Over Compliance**

Management of Iberville Parish Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Iberville Parish Council's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Iberville Parish Council's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Baxley & Associates, LLC*

Plaquemine, LA  
June 17, 2013

**IBERVILLE PARISH COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2012**

**A. SUMMARY OF AUDIT RESULTS***Financial Statements*

Type of auditor's report issued: *unqualified*

Internal control over financial reporting:

- Material weaknesses identified? \_\_\_\_\_ yes      X   no
- Significant deficiency identified that is not considered to be material weaknesses   X   yes    \_\_\_\_\_ no
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified? \_\_\_\_\_ yes      X   no
- Significant deficiency identified that is not considered to be material weaknesses? \_\_\_\_\_ yes      X   none reported

Type of auditor's report issued on compliance for major programs: *unqualified*

Any audit findings disclosed that are not required to be reported in accordance with section 501(a) of Circular A-133? \_\_\_\_\_ yes      X   no

Identification of major programs:

*CFDA Number(s):*

97.036

97.042

93.600

14.228

*Name of Federal Program or Cluster:*

Federal Emergency Management Agency – Disaster Grants – Public Assistance

Federal Emergency Management Agency – Emergency Management Performance Grants

U.S. Dept. of Health & Human Services – Head Start

U.S. Dept. of Housing and Urban Development – Community Development Block Grant

Dollar threshold used to distinguish between type A and type B programs:

Auditee qualified as low-risk auditee?

\$300,000 or Greater

  X   yes    \_\_\_\_\_ no

IBERVILLE PARISH COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2012

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**2012-1 BANK RECONCILIATIONS**

**Condition:**

The Iberville Parish Library did not perform monthly bank reconciliations.

**Criteria:**

General ledger accounts and bank reconciliations should be reviewed and reconciled on a monthly basis.

**Effects:**

Any errors or defalcations that may be discovered during the bank reconciliation process would be difficult to identify and correct in a timely manner.

**Recommendation:**

Reconciliations should be prepared monthly to confirm that transactions recorded per the books and the banks agree. Timely reconciliation facilitates correction of any difference that might exist.

**Management's Response:**

Management has begun to work with the Iberville Parish Finance department on the development of a more modern financial accounting system database that simplifies the bank reconciliation process. Transferring to the new software will allow the Finance Department to support the Library Bookkeeper with day to day questions and accounting entries. This is scheduled for implementation on September 1, 2013.

**2012-2 TIMELY PAYMENT OF INVOICES**

**Condition:**

The Iberville Parish Library paid several invoices that were dated in 2010 and 2011 that were not included in accounts payable at the end of 2011.

**Criteria:**

Invoices should be paid timely. Expenditures should be recorded in the year incurred.

**Effects:**

Accounts payable was understated and expenses were overstated. The total amount of the old invoices was not considered material and no adjustments were made to the financial statements.

**IBERVILLE PARISH COUNCIL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2012**

**Recommendation:**

Invoices should be paid timely and expenditures should be recorded in the year incurred.

**Management's Response:**

Management will implement a process of keying in invoices as they come in. This will enable the printing of aging reports so that the invoices will be paid promptly. The change in accounting system will also offer Management support from the Finance staff with questions on accounts payable.

**2012-3 INVENTORY**

**Condition:**

The Iberville Parish Utility Department failed to maintain a system of tracking inventory. Inventory of \$123,971 was expensed when purchased.

**Criteria:**

Items purchased as inventory should be recorded as an asset on the balance sheet when purchased and expensed when used. An inventory tracking system and internal control procedures should be implemented to account for inventory items.

**Effects:**

The assets of the Utility Department were understated by not properly recording and tracking records.

**Recommendation:**

Management should properly record inventory and implement an inventory tracking and internal control system.

**Management's Response:**

A complete inventory was conducted and a computerized inventory system is scheduled to be implemented by October 1, 2013.

**C. FINDINGS – FEDERAL AWARDS - NONE**

**IBERVILLE PARISH COUNCIL  
SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

**2011-1 IBERVILLE PARISH WATERWORKS #2—COMPONENT UNIT**

**Condition:**

The audit report of Iberville Parish Waterworks #2, a component unit of the Iberville Parish Council, for the year ended October 31, 2011 was issued a disclaimer of opinion.

**Recommendation:**

The District should develop written operating policies, implement accounting procedures, provide supporting documentation to support amounts reflected on the financial statements, adhere to the bond requirements as stated in the bond resolution, and submit required documents in a timely manner

**Current Status**

All Water District #2 Debt was retired upon dissolution of the District. The Utility Department has written accounting policies and procedures. This finding was corrected in the current fiscal year.

**2011-2 METER DEPOSITS**

**Condition:**

The Utility Department did not maintain a separate bank account for water meter deposits.

**Recommendation:**

The Utility Department should open a separate bank account and transfer meter deposit monies from the operations account into this account equal to the amount of the water meter deposit liability.

**Current Status:**

This finding was corrected in the current year.

**2011-3 BUDGET**

**Condition:**

In the General Fund actual expenditures exceeded budgeted expenditures by more than 12%.

**Recommendation:**

Continuous efforts should be made by management to monitor revenue and expenditures in relation to the budget. Amendments should be made as they become necessary.

**Current Status:**

This finding was corrected in the current year.

# **STATISTICAL SECTION**



**IBERVILLE OCHSNER MEDICAL FACILITY  
CLINICS NURSE STATION**

## **STATISTICAL SECTION**

This section of the Parish's CAFR presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the Parish's overall financial health. This information has not been audited by the independent auditor.

- **Financial Trends** – These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being changed over time.
- **Revenue Capacity** – These schedules contain information to help the reader assess the Parish's significant local revenue sources, the sales tax and the property tax, as well as other revenue sources.
- **Debt Capacity** – These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future.
- **Economic and Demographic Information** – These schedules offer economic and demographic indicators to help the reader understand the environment within which the Parish's financial activities take place.
- **Operating Information** – These schedules contain service and infrastructure data to help the reader understand how the information in the Parish's financial report relates to the services the Parish provides and the activities it performs.

*Sources:* Unless otherwise noted, the information in these schedules is derived from the Parish's comprehensive annual financial reports for the relevant years. The Parish implemented the new reporting model in the fiscal year ending December 31, 2001. Schedules presenting government-wide information include information beginning in that year.

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This page contains no  
financial data.



Iberville Parish Council  
Plaquemine, Louisiana  
Net Position by Component  
Last Ten Fiscal Years

Table 1

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Governmental Activities</b>										
Invested in capital assets, net of related debt	\$ 77,288,702	\$ 76,331,463	\$ 73,592,344	\$ 66,819,683	\$ 65,783,743	\$ 60,842,028	\$ 33,615,500	\$ 29,697,598	\$ 26,663,869	\$ 23,595,792
Restricted	10,524,693	10,694,280	13,740,468	16,053,608	16,222,609	21,013,199	13,192,863	12,279,313	14,248,967	15,292,277
Unrestricted	<u>5,096,745</u>	<u>2,998,366</u>	<u>2,520,622</u>	<u>2,175,876</u>	<u>877,583</u>	<u>1,582,251</u>	<u>2,936,465</u>	<u>1,564,220</u>	<u>2,810,070</u>	<u>2,365,866</u>
Total governmental activities net position	<u>\$ 92,910,140</u>	<u>\$ 90,024,109</u>	<u>\$ 89,853,434</u>	<u>\$ 85,049,167</u>	<u>\$ 82,883,935</u>	<u>\$ 83,437,478</u>	<u>\$ 49,744,828</u>	<u>\$ 43,541,131</u>	<u>\$ 43,722,906</u>	<u>\$ 41,253,935</u>
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	\$ 10,756,995	\$ 4,239,262	\$ 3,853,640	\$ 3,662,993	\$ 3,638,501	\$ 3,457,472	\$ 3,457,921	\$ 3,300,077	\$ 3,254,349	\$ 3,351,308
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	<u>2,226,807</u>	<u>1,768,749</u>	<u>1,589,383</u>	<u>1,194,646</u>	<u>811,406</u>	<u>850,745</u>	<u>782,262</u>	<u>1,053,559</u>	<u>1,093,816</u>	<u>1,110,559</u>
Total business-type activities net position	<u>\$ 12,983,802</u>	<u>\$ 6,008,011</u>	<u>\$ 5,443,023</u>	<u>\$ 4,857,639</u>	<u>\$ 4,449,907</u>	<u>\$ 4,308,217</u>	<u>\$ 4,240,183</u>	<u>\$ 4,353,636</u>	<u>\$ 4,348,165</u>	<u>\$ 4,461,867</u>
<b>Primary government</b>										
Invested in capital assets, net of related debt	\$ 88,045,697	\$ 80,570,725	\$ 77,445,984	\$ 70,482,676	\$ 69,422,244	\$ 64,299,500	\$ 37,073,421	\$ 32,997,675	\$ 29,918,218	\$ 26,947,100
Restricted	10,524,693	10,694,280	13,740,468	16,053,608	16,222,609	21,013,199	13,192,863	12,279,313	14,248,967	15,292,277
Unrestricted	<u>7,323,552</u>	<u>4,767,115</u>	<u>4,110,005</u>	<u>3,370,522</u>	<u>1,688,989</u>	<u>2,432,996</u>	<u>3,718,727</u>	<u>2,617,779</u>	<u>3,903,886</u>	<u>3,476,425</u>
Total primary government net position	<u>\$ 105,893,942</u>	<u>\$ 96,032,120</u>	<u>\$ 95,296,457</u>	<u>\$ 89,906,806</u>	<u>\$ 87,333,842</u>	<u>\$ 87,745,695</u>	<u>\$ 53,985,011</u>	<u>\$ 47,894,767</u>	<u>\$ 48,071,071</u>	<u>\$ 45,715,802</u>

Iberville Parish Council  
Plaquemine, Louisiana  
Changes in Net Position  
Last Ten Fiscal Years

Table 2

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 8,691,756	\$ 9,830,059	\$ 7,406,096	\$ 7,653,249	\$ 7,553,753	\$ 6,462,390	\$ 6,023,073	\$ 5,860,648	\$ 5,323,660	\$ 5,477,403
Public Safety	4,468,927	4,769,547	4,689,202	4,274,077	4,248,155	3,689,645	3,289,247	2,834,811	2,402,056	2,235,164
Public Works	12,480,141	12,836,964	12,346,251	14,631,687	15,283,028	10,833,406	8,502,171	8,314,265	7,111,742	5,930,474
Public Health	4,580,434	6,449,025	6,493,003	5,890,452	5,312,782	4,714,309	4,298,319	5,381,264	5,641,786	5,471,600
Economic Development	245,664	264,426	211,185	186,129	355,622	392,652	377,076	260,810	186,754	195,370
Culture and Recreation	708,892	718,580	717,263	426,474	202,105	216,704	188,751	299,262	166,832	73,617
Hud	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	785,294	830,149	885,308	712,289	861,184	131,124	162,903	82,972	69,696	54,624
Total governmental activities expenses	<u>31,961,108</u>	<u>35,698,750</u>	<u>32,748,308</u>	<u>33,774,357</u>	<u>33,816,628</u>	<u>26,440,230</u>	<u>22,841,540</u>	<u>23,034,032</u>	<u>20,902,526</u>	<u>19,438,252</u>
Business-type Activities:										
Water, Natural Gas and Sewer	<u>3,334,264</u>	<u>3,143,966</u>	<u>3,355,237</u>	<u>3,107,474</u>	<u>4,090,155</u>	<u>3,541,940</u>	<u>3,682,465</u>	<u>3,783,217</u>	<u>23,999,072</u>	<u>22,387,997</u>
Total business-type activities expenses	<u>3,334,264</u>	<u>3,143,966</u>	<u>3,355,237</u>	<u>3,107,474</u>	<u>4,090,155</u>	<u>3,541,940</u>	<u>3,682,465</u>	<u>3,783,217</u>	<u>23,999,072</u>	<u>22,387,997</u>
Total primary government expenses	<u>\$ 35,295,372</u>	<u>\$ 38,842,716</u>	<u>\$ 36,103,545</u>	<u>\$ 36,881,831</u>	<u>\$ 37,906,783</u>	<u>\$ 29,982,170</u>	<u>\$ 26,524,005</u>	<u>\$ 26,817,249</u>	<u>\$ 44,901,598</u>	<u>\$ 41,826,249</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for services										
General Government	\$ 813,510	\$ 982,885	\$ 1,285,586	\$ 1,055,027	\$ 864,765	\$ 1,051,767	\$ 1,007,501	\$ 846,383	\$ 783,464	\$ 828,985
Public Safety	508,243	648,266	701,937	488,174	496,208	498,329	482,049	393,678	358,215	388,762
Public Works	2,339	400	655	300	4,284	-	4,844	530	1,000	-
Public Health	88,634	77,534	81,012	79,320	76,477	78,587	80,313	93,770	78,801	83,383
Culture and Recreation	361	272	104	-	600	4,800	11,400	5,675	-	-
Operating grants and contributions	4,385,936	4,754,085	4,870,660	4,554,409	8,145,783	5,123,829	4,721,404	5,858,246	5,572,136	4,721,048
Capital grants and contributions	<u>3,569,137</u>	<u>3,933,255</u>	<u>1,907,685</u>	<u>3,822,811</u>	<u>458,593</u>	<u>3,017,706</u>	<u>2,886,934</u>	<u>477,940</u>	<u>1,550,528</u>	<u>715,120</u>
Total governmental activities program revenues	<u>9,368,160</u>	<u>10,396,697</u>	<u>8,847,639</u>	<u>10,000,041</u>	<u>10,046,710</u>	<u>9,775,018</u>	<u>9,194,445</u>	<u>7,676,222</u>	<u>8,344,144</u>	<u>6,737,298</u>
Business-type Activities:										
Charges for services	3,062,735	2,942,286	3,287,445	2,986,346	3,646,609	3,103,165	3,081,566	3,318,667	2,665,532	2,403,401
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	<u>147,548</u>	<u>271,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,578</u>	<u>51,487</u>	<u>12,075</u>	<u>182,265</u>	<u>39,074</u>
Total business-type activities program revenues	<u>3,210,283</u>	<u>3,213,868</u>	<u>3,287,445</u>	<u>2,986,346</u>	<u>3,646,609</u>	<u>3,125,743</u>	<u>3,133,053</u>	<u>3,330,742</u>	<u>2,847,797</u>	<u>2,442,475</u>
Total primary government program revenues	<u>\$ 12,578,443</u>	<u>\$ 13,610,565</u>	<u>\$ 12,135,084</u>	<u>\$ 12,986,387</u>	<u>\$ 13,693,319</u>	<u>\$ 12,900,761</u>	<u>\$ 12,327,498</u>	<u>\$ 11,006,964</u>	<u>\$ 11,191,941</u>	<u>\$ 9,179,773</u>
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (22,592,948)	\$ (25,302,053)	\$ (23,900,669)	\$ (23,774,316)	\$ (23,769,918)	\$ (16,665,212)	\$ (13,647,095)	\$ (15,357,810)	\$ (12,558,382)	\$ (12,700,954)
Business-type activities	(123,981)	69,902	(67,792)	(121,128)	(443,546)	(416,197)	(549,412)	(452,475)	(21,151,275)	(19,945,522)
Total primary government net (expense)/revenue	<u>\$ (22,716,929)</u>	<u>\$ (25,232,151)</u>	<u>\$ (23,968,461)</u>	<u>\$ (23,895,444)</u>	<u>\$ (24,213,464)</u>	<u>\$ (17,081,409)</u>	<u>\$ (14,196,507)</u>	<u>\$ (15,810,285)</u>	<u>\$ (33,709,657)</u>	<u>\$ (32,646,476)</u>

Iberville Parish Council  
 Plaquemine, Louisiana  
 Changes in Net Position  
 Last Ten Fiscal Years

Table 2

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
(Continued)										
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental activities:</b>										
Property taxes	\$ 4,953,676	\$ 3,104,135	\$ 3,998,818	\$ 3,575,476	\$ 3,602,136	\$ 3,568,421	\$ 3,195,633	\$ 3,111,843	\$ 3,055,296	\$ 3,055,296
Sales taxes	15,040,164	16,505,967	19,218,085	16,112,948	13,581,701	12,683,444	11,293,037	7,242,155	7,342,621	7,342,621
Franchise taxes	101,889	98,840	93,395	87,643	81,570	82,328	57,005	29,482	28,670	28,670
Alcoholic beverage taxes	17,326	18,375	18,334	17,746	19,059	19,644	17,134	12,117	12,761	12,761
Gaming taxes	140,008	145,276	144,472	150,008	184,349	174,840	175,349	156,463	87,865	87,865
Unrestricted grants and contributions	1,073,781	1,030,546	1,035,608	1,025,654	997,243	959,806	901,082	932,846	911,447	911,447
Unrestricted investment earnings	36,714	48,285	75,674	115,602	287,325	1,097,628	575,006	423,980	213,478	213,478
Miscellaneous revenues	4,115,421	4,521,306	4,099,779	4,786,114	4,462,992	3,895,521	3,636,546	3,267,149	3,357,128	3,357,128
Gain on sale of capital assets	-	-	20,771	-	-	-	-	-	18,087	18,087
Transfers (from) to governmental activities	-	-	-	66,100	-	-	-	-	-	-
Total governmental activities	<u>25,478,979</u>	<u>25,472,730</u>	<u>28,704,936</u>	<u>25,937,291</u>	<u>23,216,375</u>	<u>22,481,632</u>	<u>19,850,792</u>	<u>15,176,035</u>	<u>15,027,353</u>	<u>15,027,353</u>
<b>Business-type activities:</b>										
Unrestricted investment earnings	2,208	3,079	155,081	3,973	10,190	22,419	24,269	26,552	10,815	10,815
Miscellaneous revenues	448,316	492,007	498,095	524,887	575,046	461,812	411,690	431,394	408,174	408,174
Special Item	6,627,018	-	-	-	-	-	-	-	-	-
Total business-type activities	<u>7,077,542</u>	<u>495,086</u>	<u>653,176</u>	<u>528,860</u>	<u>585,236</u>	<u>484,231</u>	<u>435,959</u>	<u>457,946</u>	<u>418,989</u>	<u>418,989</u>
Total primary government	<u>\$ 32,556,521</u>	<u>\$ 25,967,816</u>	<u>\$ 29,358,112</u>	<u>\$ 26,466,151</u>	<u>\$ 23,801,611</u>	<u>\$ 22,965,863</u>	<u>\$ 20,286,751</u>	<u>\$ 15,633,981</u>	<u>\$ 15,446,342</u>	<u>\$ 15,446,342</u>
<b>Change in Net Position</b>										
Governmental activities	\$ 2,886,031	\$ 170,677	\$ 4,804,267	\$ 2,162,975	\$ (553,543)	\$ 5,816,420	\$ 6,203,697	\$ (181,775)	\$ 2,468,971	\$ 2,326,399
Business-type activities	6,953,561	564,988	585,384	407,732	141,690	68,034	(113,453)	5,471	(20,732,286)	(19,526,533)
Total primary government	<u>\$ 9,839,592</u>	<u>\$ 735,665</u>	<u>\$ 5,389,651</u>	<u>\$ 2,570,707</u>	<u>\$ (411,853)</u>	<u>\$ 5,884,454</u>	<u>\$ 6,090,244</u>	<u>\$ (176,304)</u>	<u>\$ (18,263,315)</u>	<u>\$ (17,200,134)</u>

(Concluded)

Iberville Parish Council  
 Plaquemine, Louisiana  
 Governmental Funds - Fund Balances  
 Last Ten Fiscal Years

Table 3

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Fund										
Non Spendable	\$ 455,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	150,000	150,000	-	-	-	-	-	-	-	-
Unassigned	1,820,624	2,848,356	-	-	-	-	-	-	-	-
Reserved	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Unreserved	-	-	4,110,875	2,958,472	1,950,540	2,241,647	2,786,465	2,285,702	2,660,070	2,899,368
Total General Fund	<u>\$ 2,425,641</u>	<u>\$ 2,998,356</u>	<u>\$ 4,260,875</u>	<u>\$ 3,108,472</u>	<u>\$ 2,100,540</u>	<u>\$ 2,391,647</u>	<u>\$ 2,936,465</u>	<u>\$ 2,435,702</u>	<u>\$ 2,810,070</u>	<u>\$ 3,049,368</u>
Drainage Maintenance										
Non Spendable	\$ 45,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,809,494	1,437,592	-	-	-	-	-	-	-	-
Unreserved	-	-	1,532,173	769,107	1,152,445	1,476,581	1,686,349	2,416,695	2,601,816	2,613,280
Total Drainage Maintenance	<u>\$ 1,854,626</u>	<u>\$ 1,437,592</u>	<u>\$ 1,532,173</u>	<u>\$ 769,107</u>	<u>\$ 1,152,445</u>	<u>\$ 1,476,581</u>	<u>\$ 1,686,349</u>	<u>\$ 2,416,695</u>	<u>\$ 2,601,816</u>	<u>\$ 2,613,280</u>
Public Building Maintenance										
Non Spendable	\$ 196,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	372,785	176,712	-	-	-	-	-	-	-	-
Unreserved	-	-	410,183	268,294	314,504	580,428	576,587	712,472	787,700	562,400
Total Public Building Maintenance	<u>\$ 568,800</u>	<u>\$ 176,712</u>	<u>\$ 410,183</u>	<u>\$ 268,294</u>	<u>\$ 314,504</u>	<u>\$ 580,428</u>	<u>\$ 576,587</u>	<u>\$ 712,472</u>	<u>\$ 787,700</u>	<u>\$ 562,400</u>
Sales Tax Roads										
Non Spendable	\$ 75,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	1,331,576	176,712	-	-	-	-	-	-	-	-
Unreserved	-	-	1,005,841	2,555,738	2,124,739	2,297,209	2,598,682	1,678,446	1,114,253	1,449,607
Total Sales Tax Roads	<u>\$ 1,407,183</u>	<u>\$ 176,712</u>	<u>\$ 1,005,841</u>	<u>\$ 2,555,738</u>	<u>\$ 2,124,739</u>	<u>\$ 2,297,209</u>	<u>\$ 2,598,682</u>	<u>\$ 1,678,446</u>	<u>\$ 1,114,253</u>	<u>\$ 1,449,607</u>
Solid Waste										
Non Spendable	\$ 35,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,159,263	2,655,495	-	-	-	-	-	-	-	-
Unreserved	-	-	3,200,129	2,978,814	3,268,569	3,858,813	3,583,460	3,262,110	4,322,828	4,623,312
Total Solid Waste	<u>\$ 2,194,608</u>	<u>\$ 2,655,495</u>	<u>\$ 3,200,129</u>	<u>\$ 2,978,814</u>	<u>\$ 3,268,569</u>	<u>\$ 3,858,813</u>	<u>\$ 3,583,460</u>	<u>\$ 3,262,110</u>	<u>\$ 4,322,828</u>	<u>\$ 4,623,312</u>

Iberville Parish Council  
 Plaquemine, Louisiana  
 Governmental Funds - Fund Balances  
 Last Ten Fiscal Years

Table 3

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
(Continued)										
Sales Tax Bond Debt Service										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,455,128	1,429,125	-	-	-	-	-	-	-	-
Unreserved	-	-	1,404,410	1,349,719	843,016	697,018	-	-	-	-
Total Sales Tax Bond Debt Service	<u>\$ 1,455,128</u>	<u>\$ 1,429,125</u>	<u>\$ 1,404,410</u>	<u>\$ 1,349,719</u>	<u>\$ 843,016</u>	<u>\$ 697,018</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Governmental Funds										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	4,451,531	4,211,581	-	-	-	-	-	-	-	-
Committed	2,546,097	655,912	-	-	-	-	-	-	-	-
Assigned	-	179,675	-	-	-	-	-	-	-	-
Unassigned	-	2,848,365	-	-	-	-	-	-	-	-
Reserved										
Debt service funds	-	-	-	-	-	-	-	-	-	-
Unreserved for:										
Debt service funds	-	-	1,094,470	2,649,608	2,134,239	2,001,743	175,459	58,942	58,691	-
Special revenue funds	-	-	2,826,772	2,694,570	3,139,367	3,716,285	3,838,391	3,416,976	3,133,123	2,703,037
Capital project funds	-	-	425,845	1,242,855	1,745,627	490,075	167,847	22,279	780,300	945,137
Total Other Governmental Funds	<u>\$ 6,997,628</u>	<u>\$ 7,895,533</u>	<u>\$ 4,347,087</u>	<u>\$ 6,587,033</u>	<u>\$ 7,019,233</u>	<u>\$ 6,208,103</u>	<u>\$ 4,181,697</u>	<u>\$ 3,498,197</u>	<u>\$ 3,972,114</u>	<u>\$ 3,648,174</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Governmental Funds - Changes in Fund Balances**  
**Last Ten Fiscal Years**

Table 4

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Revenues</b>										
Taxes	20,253,060	19,872,597	23,473,106	19,943,819	17,468,815	16,528,679	\$ 14,738,158	\$ 10,552,060	\$ 10,527,213	\$ 10,530,434
Licenses and permits	395,272	508,381	592,745	376,554	375,264	399,061		295,796	264,860	271,768
Intergovernmental revenue	9,028,857	9,840,661	7,663,638	9,149,359	9,685,506	9,047,682	8,448,878	7,266,534	8,034,127	6,377,780
Charges for services	490,212	509,309	477,572	498,568	500,962	975,747	828,576	804,376	379,904	394,217
Use of money and property	36,285	48,285	75,674	115,603	279,149	1,097,627	575,006	423,981	213,479	162,451
Insurance fees	1,612,278	1,574,727	1,546,840	1,909,704	1,553,733	1,170,895	1,034,353	948,062	906,624	886,862
Other revenues	2,364,294	2,226,453	2,154,371	2,529,553	2,240,180	2,166,200	1,981,564	1,615,453	1,721,439	1,120,831
In-kind	140,544	597,347	548,882	596,435	576,893	598,600	630,350	711,634	729,048	1,096,647
Fines and forfeitures	526,337	691,667	998,976	751,636	582,583	272,169	437,326	234,361	576,716	627,664
Total revenues	<u>34,847,139</u>	<u>35,869,427</u>	<u>37,531,804</u>	<u>35,871,231</u>	<u>33,263,085</u>	<u>32,256,660</u>	<u>28,674,211</u>	<u>22,852,257</u>	<u>23,353,410</u>	<u>21,468,654</u>
<b>Expenditures</b>										
General government	8,052,286	8,541,264	6,600,440	6,700,023	6,465,510	5,890,528	5,381,130	5,082,813	4,562,378	4,393,944
Public safety	3,935,294	4,148,103	4,035,605	3,499,318	3,708,075	3,240,461	2,977,727	2,591,534	2,324,778	2,172,544
Public works	9,437,114	9,793,571	9,465,572	11,901,968	13,013,274	8,351,042	7,847,166	7,866,029	6,900,451	5,799,913
Health & welfare	4,510,898	5,778,250	5,813,661	5,211,592	4,654,523	4,041,184	3,596,988	4,662,453	4,908,675	4,372,005
Culture & recreation	690,193	701,624	647,046	409,070	353,958	378,185	302,246	298,298	132,134	73,617
Economic development	237,061	256,880	207,723	184,464	186,563	215,040	187,787	193,043	181,282	195,370
Capital outlay	4,307,305	6,265,107	10,177,570	13,288,974	7,856,415	13,550,124	5,699,846	6,298,718	4,552,291	4,217,527
Debt service										
Principal	1,308,479	1,221,674	1,260,031	1,071,884	667,705	659,019	744,783	658,293	526,307	106,706
Interest	785,293	830,149	885,308	692,550	864,678	131,123	162,903	82,972	70,271	54,624
Other Expenditures	-	-	-	-	-	-	-	-	-	127,621
In-kind	-	597,347	548,882	596,435	576,893	598,600	630,350	711,634	729,048	1,096,647
Total expenditures	<u>33,263,923</u>	<u>38,133,969</u>	<u>39,641,838</u>	<u>43,556,278</u>	<u>38,347,594</u>	<u>37,055,306</u>	<u>27,530,926</u>	<u>28,445,787</u>	<u>24,887,615</u>	<u>22,610,518</u>
Excess of revenues over (under) expenditures	1,583,216	(2,264,542)	(2,110,034)	(7,685,047)	(5,084,509)	(4,798,646)	1,143,285	(5,593,530)	(1,534,205)	(1,141,864)
<b>Other Financing Sources (Uses)</b>										
Transfers in	1,213,341	1,919,979	5,069,749	4,469,822	4,224,757	5,390,795	3,067,082	3,280,524	2,823,955	2,064,687
Loan proceeds	-	-	0	8,970,000	0	12,000,000	-	3,122,644	233,511	1,155,000
Transfers out	(1,213,341)	(1,919,979)	(5,069,749)	(4,469,822)	(4,224,757)	(5,390,795)	(3,067,082)	(3,280,524)	(2,823,955)	(2,064,687)
Sale of fixed assets	-	-	20,771	66,100	2,814	59,945	50,822	27,230	18,087	13,674
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>20,771</u>	<u>9,036,100</u>	<u>2,814</u>	<u>12,059,945</u>	<u>50,822</u>	<u>3,149,874</u>	<u>251,598</u>	<u>1,168,674</u>
Net change in fund balances	<u>1,583,216</u>	<u>\$ (2,264,542)</u>	<u>\$ (2,089,263)</u>	<u>\$ 1,351,053</u>	<u>\$ (5,081,695)</u>	<u>\$ 7,261,299</u>	<u>\$ 1,194,107</u>	<u>\$ (2,443,656)</u>	<u>\$ (1,282,607)</u>	<u>\$ 26,810</u>
Debt service as a percentage of noncapital expenditures	7.23%	6.44%	7.28%	5.83%	5.03%	3.36%	4.16%	3.35%	2.93%	0.88%

**Iberville Parish Council  
Plaquemine, Louisiana  
Assessed and Estimated Value  
Taxable Property  
Last Ten Fiscal Years**

**Table 5**

Fiscal Year	Real Property		Personal Property		Public Service Property		Total					Ratio of Total Assessed Value To Estimated Real Value
	Assessed Value [1]	Estimated Real Value	Assessed Value [1]	Estimated Real Value	Assessed Value [1]	Estimated Real Value	Less: Exemptions Real Property	Assessed Value	Tax Rate Within the Municipality	Tax Rate Outside the Municipality	Estimated Real Value	
2003	76,663,447	766,634,470	189,464,521	1,261,833,710	61,012,980	244,051,920	38,205,855	327,140,948	1.62	1.75	2,234,314,245	15%
2004	80,711,724	807,117,240	203,276,680	1,353,822,689	60,865,390	243,461,560	39,986,085	344,853,794	1.62	1.75	2,364,415,404	15%
2005	83,926,279	839,262,790	206,305,419	1,373,994,091	64,345,910	257,383,640	40,448,030	354,577,608	1.62	1.75	2,430,192,491	15%
2006	87,193,439	871,934,390	225,476,605	1,501,674,189	64,603,390	258,413,560	40,453,703	377,273,434	1.62	1.75	2,591,568,436	15%
2007	91,643,119	916,431,190	239,831,475	1,597,277,624	69,747,980	278,991,920	41,435,933	401,222,574	1.62	1.75	2,751,264,801	15%
2008	111,913,617	1,119,136,170	269,783,645	1,796,759,076	72,922,230	291,688,920	43,569,095	454,619,492	1.44	1.55	3,164,015,071	14%
2009	171,721,367	1,717,213,670	266,515,795	1,774,995,195	76,332,430	305,329,720	44,348,857	514,569,592	1.44	1.55	3,753,189,728	14%
2010	111,543,817	1,115,438,170	267,159,640	1,779,283,202	78,095,910	312,383,640	44,608,819	456,799,367	1.44	1.55	3,162,496,193	14%
2011	112,085,287	1,120,852,870	273,048,505	1,818,503,043	84,198,780	336,795,120	44,984,992	469,332,572	1.44	1.55	3,231,166,041	15%
2012	116,230,602	1,162,306,020	305,617,415	2,035,411,984	114,126,420	456,505,680	45,812,305	535,974,437	1.44	1.55	3,608,411,379	15%

Source: Iberville Parish Assessor's Office

[1] Real property is assessed at 10% of real value, personal property is assessed at 15% of real value and public service property is assessed at 25% of real value.

Tax rates are per \$1,000 of assessed value.

**Iberville Parish Council  
Plaquemine, Louisiana  
Property Tax Levies and Collections  
Last Ten Fiscal Years**

**Table 6**

Fiscal Year	Total Tax Levy (1)	Collected within the Fiscal Year of the Levy		Delinquent Collections	Total Collections to date	
		Collections	Percentage of Levy		Collections [2]	Percentage of Levy
2003	4,442,520	4,130,438	93%	105,769	4,236,207	95%
2004	5,289,229	5,044,897	95%	113,305	5,158,202	98%
2005	5,448,935	5,247,137	96%	-	5,247,137	96%
2006	5,857,314	5,475,132	93%	81,240	5,556,372	95%
2007	6,248,699	5,971,333	96%	-	5,971,333	96%
2008	6,349,786	6,052,984	95%	-	6,052,984	95%
2009	6,353,501	6,207,121	98%	-	6,207,121	98%
2010	6,918,953	6,623,057	96%	34,878	6,657,935	96%
2011	6,150,928	5,695,769	93%	160,997	5,856,766	95%
2012	8,606,560	7,633,819	89%	646,379	8,280,198	96%

Source: Iberville Parish Assessor's Office Grand Recap Reports

(1) Includes the general fund, special revenue funds, capital outlay, debt service funds and governmental component units.

(2) Taxes collected beyond assessed tax levy are considered delinquent tax collections from prior year tax levy.



**Iberville Parish Council  
Plaquemine, Louisiana  
Property Tax Rates, Direct Overlapping Governments  
Last Ten Fiscal Years**

**Table 7**

Fiscal Year	Iberville Parish Council			Iberville Parish Library		
	Operating Millage	Debt Service Millage	Total Millage	Operating Millage	Debt Service Millage	Total Millage
2003	11.73	-	11.73	4.00	-	4.00
2004	11.73	-	11.73	4.00	-	4.00
2005	11.73	-	11.73	4.00	-	4.00
2006	11.73	-	11.73	4.00	-	4.00
2007	11.73	-	11.73	4.00	-	4.00
2008	10.38	-	10.38	3.55	-	3.55
2009	10.38	-	10.38	3.55	-	3.55
2010	11.27	-	11.27	4.00	-	4.00
2011	8.73	-	8.73	4.00	-	4.00
2012	11.73	-	11.73	4.00	-	4.00

Fiscal Year	Iberville Parish Fire District # 1			Iberville Parish Fire District # 2		
	Operating Millage	Debt Service Millage	Total Millage	Operating Millage	Debt Service Millage	Total Millage
2003	3.95	-	3.95	6.78	-	6.78
2004	3.95	-	3.95	6.78	-	6.78
2005	3.95	-	3.95	6.78	-	6.78
2006	3.95	-	3.95	6.78	-	6.78
2007	3.95	-	3.95	6.78	-	6.78
2008	3.24	-	3.24	6.05	-	6.05
2009	3.24	-	3.24	6.05	-	6.05
2010	3.24	-	3.24	6.05	-	6.05
2011	3.95	-	3.95	6.78	-	6.78
2012	3.83	-	3.83	6.76	-	6.76

Fiscal Year	Iberville Parks and Recreation		
	Operating Millage	Debt Service Millage	Total Millage
2003	3.00	-	3.00
2004	3.00	-	3.00
2005	3.00	-	3.00
2006	3.00	-	3.00
2007	3.00	-	3.00
2008	2.67	-	2.67
2009	2.67	-	2.67
2010	2.67	-	2.67
2011	3.00	-	3.00
2012	3.00	-	3.00

**Iberville Parish Council  
Plaquemine, Louisiana  
Principal Taxpayers  
Current and prior year**

**Table 8**

<u>Taxpayer</u>	2012			2011		
	<u>Rank</u>	<u>Assesed Valuation</u>	<u>Percentage of total Assesed Valuation</u>	<u>Rank</u>	<u>Assesed Valuation</u>	<u>Percentage of total Assesed Valuation</u>
Dow Chemical Company	1	\$ 111,562,080	30.75%	1	\$ 98,507,400	34.24%
Entergy	2	55,869,930	15.40%	2	42,436,230	14.75%
Georgia Gulf Corporation	3	31,006,640	8.55%	4	25,000,630	8.69%
Syngenta	4	29,708,850	8.19%	3	26,487,710	9.21%
Acadian Gas	5	25,918,610	7.14%		-	0.00%
CosMar Company	6	23,892,750	6.59%	5	19,822,760	6.89%
FINA/Total Petrochemicals	7	12,154,600	3.35%	8	6,537,650	2.27%
Mexichem Fluor, Inc.	8	9,405,820	2.59%	6	8,847,330	3.07%
Southern Natural Gas	9	6,212,160	1.71%	9	5,661,880	1.97%
Entergy	0	-	0.00%	7	6,685,950	2.32%
Shintec	10	5,929,490	1.63%		-	0.00%
Acadian Gas Pipeline Sys		-	0.00%	10	4,626,660	1.61%
		311,660,930	85.91%		244,614,200	85.01%
Other		51,094,840	14.09%		43,123,940	14.99%
		<u>\$ 362,755,770</u>	<u>100.00%</u>		<u>\$ 287,738,140</u>	<u>100.00%</u>

Source : Iberville Parish Assessor's Office

Iberville Parish presents the most recent two year's of comparative data. Inclusion of 10 years of data within this schedule would render it less easily readable.

**Iberville Parish Council  
Plaquemine, Louisiana  
Ad Valorem Tax Data  
Last Ten Fiscal Years**

**Table 9**

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Homestead Exemptions</u>	<u>Taxable Assessed Valuation</u>	<u>Percent Increase (Decrease) Total Assessed Valuation</u>
2003	327,140,948	37,671,860	289,469,088	#REF!
2004	344,853,794	37,671,860	307,181,934	5.14%
2005	354,577,608	40,448,030	314,129,578	2.74%
2006	377,273,434	40,453,703	336,819,731	6.02%
2007	401,222,574	41,435,933	359,786,641	5.97%
2008	454,619,492	43,569,095	411,050,397	11.75%
2009	453,149,597	44,324,667	408,824,930	-0.32%
2010	456,799,367	44,608,819	412,190,548	0.80%
2011	469,332,572	44,984,992	424,347,580	2.67%
2012	535,974,437	45,812,305	490,162,132	12.43%

**CLASSIFICATION ANALYSIS**

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Public Service Property</u>
2003	327,140,948	76,663,447	189,464,521	61,012,980
2004	344,853,794	80,711,724	203,276,680	60,865,390
2005	354,577,608	83,926,279	206,305,419	64,345,910
2006	377,273,434	87,193,439	225,476,605	64,603,390
2007	401,222,574	91,643,119	239,831,475	69,747,980
2008	454,619,492	111,913,617	269,783,645	72,922,230
2009	453,149,597	110,341,157	266,484,340	76,332,430
2010	456,799,367	111,543,817	267,159,640	78,095,910
2011	469,332,572	112,085,287	273,048,505	84,198,780
2012	535,974,437	116,230,602	305,617,415	114,126,420

Source: Iberville Parish Assessor's Office

**Iberville Parish Council  
Plaquemine, Louisiana  
Principal Industries  
Current and prior year**

**Table 10**

<u>Industry</u>	<u>2012</u>			<u>2011</u>		
	<u>Rank</u>	<u>Principal Sales Tax Remitted</u>	<u>Percentage of Sales Tax Remitted</u>	<u>Rank</u>	<u>Principal Sales Tax Remitted</u>	<u>Percentage of Sales Tax Remitted</u>
Manufacturer of Chemicals	1	\$ 398,210,177	46.01%	1	\$ 407,494,930	45.44%
Industrial Equipment Sales	2	77,657,168	8.97%	3	51,834,793	5.78%
Department Stores & Dry Goods	3	37,594,616	4.34%	5	37,965,471	4.23%
Grocery Stores	4	37,586,350	4.34%	6	37,089,615	4.14%
Motor Vehicle Dealers	5	30,447,867	3.52%	2	56,985,901	6.35%
Leasing or Renting Tangible Personal Property	6	25,410,175	2.94%	7	25,466,423	2.84%
Restaurants & Cafes	7	18,956,414	2.19%	10	16,968,067	1.89%
Electrical Plumbing & Heating Materials	8	17,680,816	2.04%	-	-	0.00%
Lumber, Building Materials Stores	9	15,943,033	1.84%	8	21,085,725	2.35%
Store & Office Furniture Equip. Computers, Satelli	10	15,056,876	1.74%	-	-	0.00%
Pipelines		-	0.00%	4	41,792,838	4.66%
Building & Construction Contractors		-	0.00%	9	18,603,236	2.07%
		674,543,491	77.94%		715,286,998	79.76%
Other		<u>190,888,564</u>	<u>22.06%</u>		<u>181,563,931</u>	<u>20.24%</u>
		<u>\$ 865,432,055</u>	<u>100.00%</u>		<u>\$ 896,850,929</u>	<u>100.00%</u>

Source : Iberville Parish Sales Tax Office

LA RS. 47:1508. Confidential character of tax records provides that the records and files maintained pursuant to a tax ordinance of any political subdivision are confidential and privileged and no person shall divulge or disclose any information obtained from such records or files except to the administration and enforcement of the tax laws of this state or a political subdivision of this state.

Iberville Parish presents the most recent two year's of comparative data. Inclusion of 10 years of data within this schedule would render it less easily readable.

**Iberville Parish Council  
Plaquemine, Louisiana  
Ratio of Net General Bonded Debt  
To Assessed Value and Net Bonded Debt Per Capita  
Last Ten Fiscal Years**

**Table 11**

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (1)</u>	<u>Less Debt Service Funds</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2003	32,758	327,140,948	-	-	0	0.00%	-
2004	32,497	344,903,894	-	-	0	0.00%	-
2005	32,386	354,577,608	-	-	0	0.00%	-
2006	32,974	377,273,434	-	-	0	0.00%	-
2007	32,467	401,222,574	12,000,000	600,245	11,399,755	2.84%	351
2008	32,545	454,619,492	12,000,000	766,153	11,233,847	2.47%	345
2009	32,505	453,149,597	20,565,000	1,718,029	18,846,971	4.16%	580
2010	33,387	456,799,367	19,760,000	2,147,513	17,612,487	3.86%	528
2011	33,230	469,332,572	18,880,000	2,621,589	16,258,411	3.46%	489
2012	33,387	535,974,437	17,955,000	2,200,425	15,754,575	2.94%	472

(1) Gross bonded debt includes all bonded debt associated with Iberville Parish Council excluding component units.

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

**Iberville Parish Council  
 Plaquemine, Louisiana  
 Ratio of Annual Debt Service  
 For General Bonded Debt To Total General Governmental Expenditures  
 Last Ten Fiscal Years**

**Table 12**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Expenditures [1]</u>	<u>Ratio of Debt Service to General Expenditures</u>
2003	-	-	-	2,799,233	0.00
2004	-	-	-	3,493,173	0.00
2005	-	-	-	3,951,532	0.00
2006	-	-	-	4,020,445	0.00
2007	-	-	-	7,791,008	0.00
2008	-	-	-	8,773,987	0.00
2009	405,000	630,079	1,035,079	8,797,492	0.12
2010	805,000	845,525	1,650,525	9,537,972	0.17
2011	880,000	806,085	1,686,085	10,692,378	0.16
2012	925,000	767,772	1,692,772	9,828,208	0.17

[1] Includes General Fund General Governmental Expenditures only.

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

**Iberville Parish Council  
Plaquemine, Louisiana  
Computation of Direct and Overlapping Debt  
For the Year Ending December 31, 2009**

**Table 13**

<u>Jurisdiction</u>	<u>Net general obligation bonded debt outstanding</u>	<u>Percentage applicable to government</u>	<u>Amount applicable to government</u>
<u>Direct:</u>			
Iberville Parish Government	17,955,000	100%	\$ 17,955,000
Total Direct	<u>17,955,000</u>		
<u>Overlapping:</u>			
Iberville Parish Council Utility Dept.	<u>-</u>	100%	-
Total Overlapping	<u>-</u>		
<b>Total Direct and Overlapping Debt</b>	<b><u>\$ 17,955,000</u></b>		

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

**Iberville Parish Council  
Plaquemine, Louisiana  
Legal Debt Margin  
Last Ten Fiscal Years**

**Table 14**

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Legal Debt Limit [1]</u>	<u>Bonded Debt</u>	<u>Legal Debt Margin</u>
2003	327,140,948	32,714,095	-	32,714,095
2004	344,903,894	34,490,389	-	34,490,389
2005	354,577,608	35,457,761	-	35,457,761
2006	377,273,434	37,727,343	-	37,727,343
2007	401,222,574	40,122,257	12,000,000	28,122,257
2008	454,619,492	45,461,949	12,000,000	33,461,949
2009	453,149,597	45,314,960	20,565,000	24,749,960
2010	456,799,367	45,679,937	19,760,000	25,919,937
2011	469,332,572	46,933,257	18,880,000	28,053,257
2012	535,974,437	53,597,444	17,955,000	35,642,444

[1] The Legal Debt for Parish Governments is 10% of Total Assessed Valuation.



**Iberville Parish Council  
Plaquemine, Louisiana  
Revenue Bond Coverage  
Last Ten Fiscal Years**

**Table 15**

Fiscal Year	Gross Revenues	Less:		Net Revenue Available	Debt Service Principal & Interest	Coverage
		Direct Operating Expenses [1]				
<u>Iberville Parish Waterworks District No. 3</u>						
2003	956,380	707,364		249,016	123,412	2.018
2004	1,019,407	697,736		321,671	116,417	2.763
2005	1,031,517	760,571		270,946	236,218	1.147
2006	1,128,640	968,088		160,552	189,974	0.845
2007	1,245,741	1,054,059		191,682	188,401	1.017
2008	1,261,679	1,119,783		141,896	190,958	0.743
2009	1,269,615	1,185,031		84,584	200,504	0.422
2010	1,337,066	1,229,127		107,939	217,494	0.496
2011	1,388,411	1,213,084		175,327	223,192	0.786
2012	1,436,089	1,276,483		159,606	408,161	0.391

(1) Direct Operating Expenses are shown less depreciation and amortization expenses.

**Iberville Parish Council  
Plaquemine, Louisiana  
Demographic and Economic Statistics  
Last Ten Fiscal Years**

**Table 16**

<u>Fiscal Year</u>	<u>Iberville Parish</u>			
	<u>Estimated Population</u>	<u>Personal Income (thous. of dollars)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate %</u>
2003	32,785	705,162	21,563	10.4%
2004	32,497	749,304	23,186	5.5%
2005	32,386	715,052	22,234	5.2%
2006	32,974	860,764	26,175	4.8%
2007	32,467	940,666	28,579	5.3%
2008	32,545	1,028,138	31,251	7.8%
2009	32,505	1,035,320	31,851	9.8%
2010	33,362	1,102,353	33,042	10.5%
2011	33,230	1,064,675	32,040	11.3%
2012	33,387	n/a	n/a	7.4%

Source: Bureau of Economic Analysis  
US Department of Commerce  
US Census Bureau  
Louisiana Workforce Commission

**Iberville Parish Council  
Plaquemine, Louisiana  
Principal Employers  
Current and prior year**

**Table 17**

<u>Employer</u>	2012			2011		
	<u>Rank</u>	<u># of Employees</u>	<u>Percentage of total Parish employment</u>	<u>Rank</u>	<u># of Employees</u>	<u>Percentage of total Parish employment</u>
Dow Chemical Company	1	1,500	11.97%	1	1,500	11.97%
Iberville Parish School Board	2	675	5.39%	2	675	5.39%
Georgia Gulf	3	370	2.95%	3	370	2.95%
Syngenta	4	340	2.71%	4	340	2.71%
HBT	5	300	2.39%	5	300	2.39%
Iberville Parish Council	6	270	2.15%	6	270	2.15%
Total Petrochemicals USA, Inc.	7	244	1.95%	7	244	1.95%
Wal-Mart	8	220	1.76%	8	220	1.76%
Olin Chlor Alkali Products	9	160	1.28%	9	160	1.28%
Shintech	10	<u>160</u>	<u>1.28%</u>	10	<u>160</u>	<u>1.28%</u>
		4,239	33.82%		4,239	33.82%
Other		<u>8,295</u>	<u>66.18%</u>		<u>8,295</u>	<u>66.18%</u>
		<u>12,534</u>	<u>100.00%</u>		<u>12,534</u>	<u>100.00%</u>

Source : Iberville Parish Chamber of Commerce

Iberville Parish presents the most recent two year's of comparative data. Inclusion of 10 years of data within this schedule would render it less easily readable.

**Iberville Parish Council  
Plaquemine, Louisiana  
Full-time Equivalent Employees  
Last Three Fiscal Years**

**Table 18**

<b>Full-time Equivalent Employees</b>			
<b>Function</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b><u>GOVERNMENTAL FUNDS</u></b>			
<b>General Government</b>			
Administrative	5.00	5.00	5.00
Court Reporter	3.00	3.00	3.00
Council	14.00	14.00	14.00
Finance	4.00	4.00	4.00
General Services	0.00	0.00	0.00
Human Resources	3.00	3.00	3.00
Information Technology	2.00	2.00	2.00
Jury Commissioners	5.00	5.00	5.00
Probation	-	-	-
Public Building Maintenance	25.00	25.00	25.00
Public Defender	1.00	1.00	1.00
Registrar of Voters	4.00	4.00	4.00
Veteran's Affair	1.00	1.00	1.00
<b>Total General Government</b>	<b>67.00</b>	<b>67.00</b>	<b>67.00</b>
<b>Public Safety</b>			
Building Inspection	3.00	3.00	3.00
Constables	6.00	6.00	6.00
Emergency Preparedness	1.00	1.00	1.00
Jail Nurse	2.00	2.00	2.00
Justice of Peace	6.00	6.00	6.00
Mapping	1.00	1.00	1.00
911 Operators	12.00	12.00	10.00
Safety	1.00	1.00	1.00
<b>Total Public Safety</b>	<b>32.00</b>	<b>32.00</b>	<b>30.00</b>
<b>Public Works</b>			
Mosquito Abatement	2.00	2.00	2.00
Public Works	46.00	46.00	46.00
Solid Waste	7.00	7.00	7.00
<b>Total Public Works</b>	<b>55.00</b>	<b>55.00</b>	<b>55.00</b>

**Iberville Parish Council  
 Plaquemine, Louisiana  
 Full-time Equivalent Employees  
 Last Three Fiscal Years**

**Table 18**

<b>Full-time Equivalent Employees</b>			
<b>Function</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>(Continued)</b>			
<b>Health &amp; Welfare</b>			
Animal Control	5.00	5.00	5.00
Community Services	4.00	4.00	4.00
Council on Aging	10.00	10.00	
Headstart	71.00	71.00	71.00
Health Unit	3.00	3.00	2.00
Substance Abuse	6.00	6.00	8.00
<b>Total Health &amp; Welfare</b>	<b>99.00</b>	<b>99.00</b>	<b>90.00</b>
<b>Culture &amp; Recreation</b>			
Multipurpose Center	2.00	2.00	2.00
Tourism	6.00	6.00	6.00
<b>Total Culture &amp; Recreation</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
 <b><u>COMPONENT UNITS</u></b>			
Water District #3 Department	6.00	6.00	3.00
<b>Total Component Units</b>	<b>6.00</b>	<b>6.00</b>	<b>3.00</b>
 <b><u>AGENCY FUNDS</u></b>			
Sales Tax	4.00	4.00	4.50
<b>Total Agency Funds</b>	<b>4.00</b>	<b>4.00</b>	<b>4.50</b>
 <b><u>PROPRIETARY FUNDS</u></b>			
Utility Department	25.00	25.00	20.00
<b>Total Proprietary Funds</b>	<b>25.00</b>	<b>25.00</b>	<b>20.00</b>
 <b>TOTAL FTE'S</b>	 <b>296.00</b>	 <b>296.00</b>	 <b>277.50</b>

**Iberville Parish Council  
Plaquemine, Louisiana  
General Government Operating Indicators by Function  
Last Three Fiscal Years**

**Table 19**

<b><u>Function</u></b>	<b>Fiscal Year</b>		
	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
<b>General Government</b>			
<i>Animal Control</i>			
# of animals impounded	1,648	1,508	1,924
# of animals adoptions	70	91	52
<i>Registrar of Voters</i>			
# of registered voters	22,074	21,942	21,368
<i>Safety</i>			
# of in-house training classes held	5	6	12
# of safety violations	3	0	6
<b>Public Safety</b>			
<i>Fire Department (Fire Ratings: 1=best 10=worst)</i>			
Bayou Goula Fire Department	Unrated	Unrated	Unrated
Bayou Pigeon Fire Department	6	6	5
Bayou Sorrel Fire Department	4	4	5
Fire District #1 Fire Department	6	6	5
Fire District #2 Fire Department	4	4	4
White Castle Fire Department (in city limits)	4	4	4
White Castle Fire Department (out city limits)	6	6	7
<b>Public Works</b>			
<i>Mosquito Abatement</i>			
# of mosquito treatments performed	152	864	184
# of birds tested	0	0	0
# of mosquito traps tested	0	0	117
<i>Solid Waste</i>			
# of complaints regarding garbage collections	87	93	48
<b>Health &amp; Welfare</b>			
<i>Community Services</i>			
CSBG # of clients assisted	460	600	750
FEMA # of clients assisted	100	100	90
LIHEAP # of clients assisted	709	798	800
OCS # of clients assisted	50	300	300
Section 8 # of clients assisted	27	31	50
USDA # of commodities distributed	6,908	6,977	5,000
<i>Head Start</i>			
% of children who recognize the alphabet	98%	98%	98%
% of children who exhibit early math skills	67%	67%	67%
% of children who can follow spoken directions	97%	97%	97%
<b>Culture &amp; Recreation</b>			
Multipurpose Center			
# of events held	17	15	17

**Iberville Parish Council  
Plaquemine, Louisiana  
Capital Assets by Department**

**Table 20**

**GOVERNMENTAL FUNDS**

<b>General Government</b>	Fiscal Year <b>2012</b>	<b>Public Safety</b>	Fiscal Year <b>2012</b>	<b>Public Works</b>	Fiscal Year <b>2012</b>
<i>Administrative</i>		<i>Building Inspection</i>		<i>Mosquito Abatement</i>	
Vehicles	1	Vehicles	2	Vehicles, Trailers, & ATVs	3
<i>Finance</i>		<i>Emergency Preparedness</i>		<i>Parish Maintenance Barn</i>	
Buildings	1	Buildings	1	Boats	2
Vehicles	1	<i>Fire Departments</i>		Buildings	3
<i>Public Building Maintenance</i>		Bayou Goula Fire Department		Generators	3
Buildings	9	Buildings	1	Heavy & Small Equipment	47
Generators	19	Fire Trucks/Vehicles	3	Pumps	8
Vehicles & Trailers	5	Bayou Piegion Fire Department		Tractors	11
<i>Registrar of Voters</i>		Buildings	2	Vehicles & Trailers	88
Buildings	2	Fire Trucks/Vehicles	3	<i>Solid Waste</i>	
<i>Veteran's Affair</i>		Bayou Sorrel Fire Department		Vehicles & Trailers	10
Vehicles	1	Buildings	2	Small Equipment	30
<i>Environmental Services</i>		Fire Trucks/Vehicles	5	<b>Total Public Works</b>	<b>205</b>
Vehicles	1	White Castle Fire Department			
<b>Total General Government</b>	<b>40</b>	Buildings	1		
		Fire Trucks/Vehicles	5	<b>Culture &amp; Recreation</b>	
<b>Health &amp; Welfare</b>		East Iberville Fire Department		<i>Multipurpose Center</i>	
<i>Animal Control</i>		Buildings	3	Buildings	1
Buildings	1	Fire Trucks/Vehicles	8	Tractors	1
Vehicles, Trailers, & ATVs	4	Bayou Blue Fire Department		Vehicles, Trailers, & ATVs	2
<i>Community Services</i>		Buildings	2	<i>Tourism</i>	
Vehicles	1	Fire Trucks/Vehicles	9	Buildings	2
<b>Total Health &amp; Welfare</b>	<b>6</b>	<i>Safety Department</i>		Vehicles	1
		Vehicles	1	<b>Total Culture &amp; Recreation</b>	<b>7</b>
		<b>Total Public Safety</b>	<b>48</b>		

**Iberville Parish Council  
Plaquemine, Louisiana  
Capital Assets by Department**

**Table 20**

(Continued)

<b>COMPONENT UNITS</b>		<b>AGENCY FUNDS</b>		<b>PROPRIETARY FUNDS</b>	
			Fiscal Year 2012		Fiscal Year 2012
	Fiscal Year 2012	<i>Sales Tax</i>		<i>Utility Department</i>	
		Vehicles	1	Buildings	2
<i>Library</i>		<b>Total Agency Funds</b>	<b>1</b>	Generators	4
Buildings	8			Heavy & Small Equipment	4
Vehicles	2			Lift Stations	19
<i>Parks and Recreation</i>				Pumps	4
Buildings	3			Vehicles, Trailers, & ATVs	25
Parks	8			<b>Total Proprietary Funds</b>	<b>58</b>
Vehicles & Trailers	15				
<i>Water District #3 Department</i>					
Buildings	2				
Treatment Plant	1				
Vehicles	0				
Water Well Sites	3				
<b>Total Component Units</b>	<b>42</b>			<b>TOTAL CAPITAL ASSETS</b>	<b>407</b>



# **ACKNOWLEDGEMENTS**



**IBERVILLE OCHSNER MEDICAL FACILITY**

**TRAUMA**



# ***SPECIAL ACKNOWLEDGEMENTS***

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**Stephanie Glynn**  
Assistant Director of Finance

**Lindsi Dupre**  
Accounts Receivable/Purchasing Agent

**Megan Newman**  
Accounts Payable Specialist

**Virginia Distefano**  
Payroll Coordinator

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